



FINANCIAL MANAGEMENT OF RESOURCES

**RESEARCH, DEVELOPMENT, TEST AND
EVALUATION, NAVY**

**PART 1
(DEPARTMENTAL LEVEL)**

**(BASIC REPRINT WITH EFFECTIVE PAGES THROUGH CHANGE 1)
13 May 1988**

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Financial Management of Resources
Research, Development, Test and Evaluation, Navy
Part 1
(Departmental Level)
NAVSO P-3062-1

Change 1

This publication is a change to Part 1 of the Financial Management of Resources (Research, Development, Test and Evaluation, Navy) (Departmental Level) (NAVSO P-3062-1) handbook. Instructions apply to and are issued for the information, guidance and compliance of all personnel administering, accounting and reporting resources in the Research, Development, Test and Evaluation, Navy Appropriation.

This change provides editorial revisions, clarification of guidance and policy and recognizes the disestablishment of the Chief of Naval Material. This change includes only previously issued guidance. There are no new reporting requirements. The enclosed reprinted sheets should be inserted and the corresponding sheets removed.

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FINANCIAL MANAGEMENT OF RESOURCES
RESEARCH, DEVELOPMENT, TEST AND EVALUATION, NAVY
PART 1
(DEPARTMENTAL LEVEL)

The following is a list of sheets in force in NAVSO P-3062-1 after the sheets of Change 1 have been inserted. It is to be used to verify completeness of publication.

Page No.	Change No.	Page No.	Change No.	Page No.	Change No.
i	1	4-1	-	4-73	-
iii	1	4-3	1	4-75	1
1-1	-	4-5	1	4-77	1
1-3	1	4-7	-	4-79	-
1-5	1	4-9	1	4-81	1
1-7	1	4-11	1	4-83	-
1-9	1	4-13	1	4-85	-
1-11	1	4-15	1	4-87	-
1-13	1	4-17	-	4-89	1
2-1	1	4-19	-	4-91	-
2-3	1	4-21	-	4-93	-
2-5	1	4-23	1	4-95	-
2-7	1	4-25	-	4-97	-
2-9	1	4-27	1	4-99	-
2-11	1	4-29	1	4-101	-
2-13	1	4-31	1	4-103	1
2-14-1	1	4-33	1	4-105	1
2-15	-	4-35	-	4-107	-
2-17	-	4-37	-	4-109	1
2-19	-	4-39	-	5-1	1
2-21	1	4-41	-	5-3	1
2-23	1	4-43	-	5-5	1
2-25	-	4-45	-	5-7	1
3-1	1	4-47	1	5-9	1
3-3	1	4-49	1	5-11	1
3-5	1	4-51	-	5-13	1
3-6-1	1	4-53	-	5-15	1
3-7	1	4-55	-	5-17	1
3-9	1	4-57	-	5-19	1
3-11	1	4-59	-	5-20-1	1
3-13	1	4-61	-	5-21	1
3-15	1	4-63	1	5-22-1	1
3-17	1	4-65	-	5-23	1
3-19	-	4-67	-	5-25	1
3-21	1	4-69	-	5-26-1	1
3-23	1	4-71	-	5-27	1

Page No.	Change No.	Page No.	Change No.
5-29	1	9-5	1
5-31	1	9-6-1	1
5-33	1	9-7	1
5-35	1		
6-1	1		
6-3	1		
6-5	1		
6-6-1	1		
6-7	1		
6-9	1		
6-11	1		
7-1	-		
7-3	1		
7-4-1	1		
7-5	1		
7-7	-		
7-9	-		
7-11	-		
7-13	-		
7-15	-		
7-17	-		
7-19	-		
7-21	-		
7-23	-		
7-25	-		
7-27	-		
7-29	-		
7-31	-		
7-33	-		
7-35	-		
7-37	-		
7-39	-		
7-41	-		
7-43	-		
7-45	-		
7-47	-		
7-49	-		
7-51	-		
7-53	-		
8-1	-		
8-3	-		
8-5	1		
8-7	1		
9-1	-		
9-3	1		

GENERAL TABLE OF CONTENTS
FINANCIAL MANAGEMENT OF RESOURCES
RESEARCH, DEVELOPMENT, TEST AND
EVALUATION, NAVY

PART 1

(DEPARTMENTAL LEVEL)

INTRODUCTION.	CHAPTER 1
PROGRAMMING AND BUDGETING IN RDT&E,N.	CHAPTER 2
OPERATING BUDGET PROCEDURES AT THE RESPONSIBLE AND ADMINISTERING ORGANIZATION LEVEL.	CHAPTER 3
UNIFORM GENERAL LEDGER ACCOUNTS	CHAPTER 4
ACCOUNTING TRANSACTIONS	CHAPTER 5
FINANCIAL AND OTHER REPORTS OF ADMINISTERING COMMANDS.	CHAPTER 6
APPROPRIATION STATUS REPORTS AND MANAGEMENT REPORTING BY THE RESPONSIBLE OFFICE	CHAPTER 7
UNIFORM NAVY RDT&E,N ACCOUNTING CLASSIFICATION.	CHAPTER 8
SPECIAL ACCOUNTING PROCEDURES AND EXCEPTIONS.	CHAPTER 9

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RECORD OF CHANGES

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DEPARTMENT OF THE NAVY
OFFICE OF THE COMPTROLLER
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IN REPLY REFER TO

28 MAR 1985

This publication supersedes the issue of May 1971.

The instructions contained in Part 1 of the Financial Management of Resources (Research, Development, Test and Evaluation, Navy) Handbook (Departmental Level) (NAVSO P-3062) apply to the departmental level and are issued for information, guidance and compliance of personnel of the Naval Establishment in the discharge of their responsibilities in the area of accounting and financial management for the appropriation Research, Development, Test and Evaluation, Navy. These instructions have been developed in collaboration with R&D administering offices of the Navy and Headquarters, Marine Corps in accordance with guidance received from the Office of the Secretary of Defense. This handbook is revised to include only previously issued guidance. There are no new reporting requirements.

These instructions supersede any accounting and related reporting directives in conflict herewith. If the number of copies received is insufficient to meet local needs, additional copies may be requisitioned from the Naval Supply Depot, Philadelphia. Activities requiring additional copies of future revisions should inform the Office of the Comptroller of the Navy (NCD-63) by letter and request placement on the authorized distribution list.

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GENERAL TABLE OF CONTENTS
FINANCIAL MANAGEMENT OF RESOURCES

PART 1

RESEARCH, DEVELOPMENT, TEST AND
EVALUATION, NAVY

(DEPARTMENTAL LEVEL)

INTRODUCTION.	CHAPTER 1
PROGRAMMING AND BUDGETING IN RDT&E,N.	CHAPTER 2
OPERATING BUDGET PROCEDURES AT THE RESPONSIBLE AND ADMINISTERING ORGANIZATION LEVEL.	CHAPTER 3
UNIFORM GENERAL LEDGER ACCOUNTS	CHAPTER 4
ACCOUNTING TRANSACTIONS	CHAPTER 5
FINANCIAL AND OTHER REPORTS OF ADMINISTERING COMMANDS.	CHAPTER 6
APPROPRIATION STATUS REPORTS AND MANAGEMENT REPORTING BY THE RESPONSIBLE OFFICE	CHAPTER 7
UNIFORM NAVY RDT&E,N ACCOUNTING CLASSIFICATION.	CHAPTER 8
SPECIAL ACCOUNTING PROCEDURES AND EXCEPTIONS.	CHAPTER 9

CHAPTER 1
INTRODUCTION

<u>PAR.</u>		<u>PAGE</u>
100	BACKGROUND	1-3
101	OBJECTIVES	1-4
102	RESEARCH, DEVELOPMENT, TEST, AND EVALU- ATION MANAGEMENT RESPONSIBILITIES.	1-5
	1. GENERAL.	1-5
	2. ORGANIZATIONS AND RESPONSIBILITIES	1-5
103	DEFINITIONS.	1-6
104	BASIC CONCEPTS	1-11
105	APPLICABILITY.	1-13
	1. GENERAL.	1-13
	2. DEVIATIONS	1-13
106	APPROPRIATION AVAILABILITY	1-13

CHAPTER 1

INTRODUCTION

100 BACKGROUND

In the development of the implementation plan for the initiation of improvements in the Research, Development, Test and Evaluation, Navy accounting system, it was considered that an evolutionary approach would be adopted to provide for an orderly transition from the system then in effect to those systems ultimately to be used, namely, the Navy Industrial Fund System or the Resource Management System.

The first phase of the implementation plan was accomplished on 1 July 1968 when an accrual accounting system, encompassing labor, NSA material and local procurements, was initiated. Other aspects of the system implemented required the use of reimbursable orders for all work or services placed by other than the activity's management command; the establishment of cost centers within activities for cost accumulation; the realignment of the appropriation Research, Development, Test and Evaluation, Navy, for funding of facilities management functional categories to permit financing through command channels; and local identification of costs by function and expense element as defined in NAVCOMPT Manual, Volume 2.

The second phase of the implementation plan was accomplished on 1 July 1969 at which time:

1. certain approved activities were converted to the Navy Industrial Fund; and
2. a single subhead was adopted for use in accomplishing reimbursable work.

The third phase of the implementation plan included the following:

1. those activities approved for NIF were converted to that system;
2. the balance of RDT&E,N activities operate under an Operating Budget;
3. operating budget procedures were implemented at departmental level;
4. a uniform Navy-wide general ledger account structure has been adopted for the RDT&E,N Appropriation; and

5. a uniform code structure is used.

Implementation of the RDT&E Resource Management System based on directives of the Department of Defense, provides management at all levels with data for the effective and efficient utilization of resources in the accomplishment of research, development, test and evaluation program objectives.

Part 1 of this Handbook, along with part 2 which contains procedures applicable to holders of an operating budget and the recipient of reimbursable orders for work and services, has been developed setting forth the resource management system concepts as they apply to research, development, test and evaluation functions.

The procedures herein have been developed in conjunction with part 2 of this Handbook and are applicable to accounting at the Departmental Level.

101 OBJECTIVES

The basic objectives of the Research, Development, Test and Evaluation Accounting and Management Reporting System are to provide managers with information to:

1. estimate the needs for resources to implement plans;
2. be able to justify annual resources;
3. assist in arriving at major alternatives using financial data in making decisions;
4. assist in obtaining maximum use of resources available and received by:
 - a. identifying all costs of work performed by both end product and performing activity;
 - b. providing the base for timely reports on performance in relation to plans in the format needed for both program and installation management;
5. minimize duplication in records and reports;
6. provide a basis for reducing the volume and increase the usefulness of reports to management through effectively highlighting conditions requiring management attention; and
7. attain a capability for providing data to the Department

of Defense in meaningful aggregations and summarizations.

This system has been designed in compliance with Public Law 863, 84th Congress with respect to accrual accounting and will assist in obtaining optimum use of resources by providing information to more accurately forecast the need for resources to implement plans and develop a basis for justification of annual resource requirements.

102 RESEARCH, DEVELOPMENT, TEST AND EVALUATION MANAGEMENT RESPONSIBILITIES

1. GENERAL. The management responsibilities for research, development, test and evaluation within the Department of the Navy are diverse and wide-spread. Responsibilities include not only those of a technical nature but also those of an operational management nature which include activity management, R&D Category management and R&D Project management. The Assistant Secretary of the Navy (Research, Engineering and Systems) (ASN(RE&S)) is responsible for all matters related to research, development, engineering, test, and evaluation efforts within the Department of the Navy, including management of the appropriation "Research, Development, Test and Evaluation, Navy," and for oceanography, ocean engineering and closely related matters.

For technical staff assistance, the ASN(RE&S) looks to his principal advisors--Director, Research, Development, Test and Evaluation (OP-098), the Deputy Chief of Staff (RD&S) Marine Corps, the Chief of Naval Research, and the Director of Navy Laboratories.

2. ORGANIZATIONS AND RESPONSIBILITIES. In order to relate the RDT&E,N management organizations to the RDT&E,N financial management system provided herein, a list of Department of the Navy organizations directly involved in research, development, test and evaluation effort has been provided below:

<u>ORGANIZATION</u>	<u>ASSIGNMENT OF RESPONSIBILITIES</u>
a. Chief of Naval Operations	SECNAVINST 5430 (67B Draft)
b. Commandant of the Marine Corps	SECNAVINST 5430 (67B Draft)
c. Assistant Secretary of the Navy (RE&S)	SECNAVINST 5430 5 Aug 87
d. Office of the Chief of Naval Research	SECNAVNOTE 5430 OCNR 01 29 Sep 86
e. Commanding Officer, Navy Medical Research and Development Command	SECNAVNOTE 5430 (67B Draft)

<u>ORGANIZATION</u>	<u>ASSIGNMENT OF RESPONSIBILITIES</u>
f. Commanders, Systems Commands	SECNAVINNT 5430 (67B Draft)
g. Project Managers of Secretary of Navy Designated projects	SECNAVINST 5430 (67B Draft)
h. Oceanographer of the Navy	SECNAVINST 5430.79A, 23 May 75

103 DEFINITIONS

The following definitions are provided:

ACCOUNTS PAYABLE. Accounts payable are the amounts owed the public or other Government agencies for materials and services received, wages earned, and fringe benefits unpaid.

ACCRUED EXPENDITURES. Accrued expenditures are the cost incurred during a given period representing liabilities incurred for goods and services received, other assets acquired, and performance accepted, whether or not payment has been made.

ADMINISTERING OFFICE. The term "administering office" means the office; systems command; or Headquarters, U. S. Marine Corps; assigned responsibility for budgeting, accounting, and reporting for programs financed under assigned subheads and for controlling obligations and accrued expenditures.

ADMINISTERING ORGANIZATION. A term synonymous with Administering Office.

ALTERATION PROJECTS. Alteration projects are those making adjustments to interior arrangement, on base location, or other physical characteristics of an existing facility so that it may be more effectively adapted to or utilized for its designated purpose. Additions, expansions, and extensions are not included in alterations. Alteration projects at those activities authorized to distribute overhead may be financed as overhead expense and recovered through overhead rate applications.

BUDGET. A planned program for a fiscal period in terms of costs, obligations, and expenditures; a source of funds for financing, including reimbursements anticipated and other resources to be applied; also explanatory and workload data on the projected programs and activities.

BUDGET ACTIVITY. As used by the Navy, the first subdivision of the RDT&E Appropriation by major function as justified to the Congress, for budget presentation and accounting purposes. The budget activity identification is part of the standard Navy RDT&E accounting classification code and is the second digit of the subhead.

BUDGET EXECUTION. The processes involved at every echelon in budgetary administration subsequent to passage of an appropriation act. Includes preparation of operating budgets; apportionments; funding authorizations; the incurring of commitments, obligations, accrued expenditures, and disbursements; fund reporting; review and analysis of variances from approved budget, and initiation of corrective action required as a result of such review.

BUDGET MARK-UP. Revision of a budget in detail, at a review level, based on consideration of policies, programs, scheduling, cost factors, and other pertinent data, as a basis for approval of obligation authority.

COMMITMENT. A commitment is a firm administrative reservation of funds, based upon firm procurement directives, orders, requisitions, or requests which authorize the creation of an obligation without further recourse to the official responsible for certifying the availability of funds.

COST CENTER. A cost center is a subdivision of a field activity operating under the provisions of this system. An individual cost center is a group of personnel and homogenous service functions, processes, machines, product lines professional and/or technical capabilities, etc. It represents an identifiable organizational component of the activity for which identification of costs is desired. Once established, it is considered an administrative unit responsible for managing personnel, money, material, equipment utilization, and operational methods and plans. Thus, it is an entity for budgetary, accounting and management purposes and is identified with single management responsibility. A cost center may be an entire department or may be a component (division, branch, section, shop, or office) of a department. Technical and administrative guidance is channelled downward through the manager of the cost center who, in turn, is responsible to his immediate supervisor or to the commanding officer. Direct cost centers are defined as cost centers in which the major labor effort can be identified and costed directly to job orders established for the accomplishment of assigned RDT&E or reimbursable work. General cost centers are defined as cost centers in which the major labor effort is performed in support of all cost centers of the activity.

COST TRANSFERS. A cost transfer is the transfer of costs within an operating budget. For example, between cost centers or functions.

DIRECT COSTS. Direct costs are expenses incurred directly for and are readily identifiable to specific RDT&E work or other work assignments.

DISBURSEMENTS. Payments made against authorizations received evidenced by daily listing and summary disbursement registers from Navy paying activities.

EXPENSE. Expense consists of civilian labor, overhead applied, material consumed or applied, service received, rental of facilities and equipment, travel costs, cost transfers, etc. Expenses for costs of all other equipment items having a funding unit value threshold are in NAVCOMPT Manual, par. 075001-2. Other items of expense fall into the category of minor construction where commanding officers of activities may approve projects costing up to \$25,000 and administering offices have authority of \$200,000 or less. Alteration projects and minor construction costing \$200,000 or less at activities authorized to distribute overhead may be financed as overhead expense, and recovered through overhead rate applications. None of these items are classified as expenses when they are incurred in the procurement, production, or construction of investment items (see definition of investments). Military labor will also be included as an item of expense when performed for an agency outside the Federal Government, such as foreign governments (including reimbursable transactions pursuant to the Foreign Assistance Act of 1961, as amended), state and local governments, and private parties.

EXPENSE ELEMENTS. Expense elements identify the types of resources being consumed in the functional category program element. Refer to NAVCOMPT Manual, Volume 2, Chapter 4 for listing of elements.

FIVE YEAR DEFENSE PROGRAM (FYDP). The Five Year Defense Program is the summarization of all approved programs of all Department of Defense Components, in which resources (inputs), phased over a five year period, are combined with military outputs or programs phased over the same period. The FYDP is expressed in terms of three major components; programs, program elements, and resource categories.

GENERAL EXPENSE. General expenses are costs incurred by general cost centers which are not included or are not readily identifiable with specific direct job orders and which are not included in the indirect expense of the direct cost centers.

INCOME. The amount of accrued expenditures incurred for reimbursable orders accepted.

INDIRECT EXPENSE. Indirect expenses are costs incurred by direct cost centers which are not incurred directly for and are not readily identifiable with specific job orders established for the accomplishment of assigned RDT&E or other work.

INVESTMENTS. Investment costs are those costs associated with the acquisition of equipment costing more per unit than the amount in NAVCOMPT Manual, par. 075001-2. It excludes items of equipment procured as an expense of specific RDT&E projects.

OUTSTANDING OBLIGATIONS/UNDELIVERED ORDERS. Any document meeting the criteria of an obligation for which the ordered material or services have not yet been received (see NAVCOMPT Manual, par. 022072).

OVER ABSORBED OVERHEAD COST. The excess of overhead costs charged to direct work on the basis of budgeted amounts applied in excess of actual overhead cost incurred.

OVERHEAD COSTS. The gross obligation amount of general and indirect expenses to be applied to direct labor hours through predetermined overhead rates.

OVERHEAD VARIANCE. The difference between the overhead applied to direct labor hours and the actual overhead cost incurred.

PROGRAM BUDGET DECISION (PBD). A document originated in OSD during the annual budget review to record the decisions of the Secretary of Defense on the Department of the Navy's budget submission.

PROGRAM CHANGE DECISION (PCD). A document which announces the Secretary of Defense's decision on a Program Change Request.

PROGRAM CHANGE REQUEST (PCR). A document used in the DOD programming system to forward requested changes to the FYDP for review and action by the Secretary of Defense.

PROGRAM ELEMENT. Major programs are subdivided into program elements. The program element is the smallest item of military output controlled at the Office of the Secretary of Defense level. The program element is an integrated combination of personnel, equipment, and facilities which together constitute an identifiable military capability or support activity. It appears in the Five Year Defense Program on data sheets containing information on the mission and related tasks, composition and major equipment, approved force levels for eight years, total obligational authority (TOA), and manpower for five years. The program element identification is part of the standard Navy RDT&E Accounting Classification Code and is represented in the last two digits of the subhead.

RDT&E OPERATING BUDGET. An RDT&E operating budget is the annual budget of a RDT&E,N activity. The request for an operating budget will contain estimates of the total value of all resources required for performance of the research projects assigned and will include an estimate of the reimbursable work or service orders from others. The approved operating budget constitutes authority for incurring obligations. An RDT&E Operating Budget will not be issued to other than a research activity.

REIMBURSABLE ORDER PROGRAM ELEMENT. The first subdivision below the RDT&E,N reimbursable subhead to identify, by type, the value of reimbursable orders accepted and related costs incurred. Reimbursable order element numbers are restricted to the 91 to 99 series of element numbers.

RESEARCH AND DEVELOPMENT PROJECT. A single undertaking or group of similar tasks within an approved program, directed toward development of equipment, systems, devices, components, or techniques, or to explore a field of knowledge. A project may cover more than one related task, but not unrelated items. The R&D project is a subdivision of the program element and is the basic building block used in planning, reviewing, and reporting on performance of research and development programs. RDT&E project identification is part of the standard Navy RDT&E accounting classification code.

RESPONSIBLE OFFICE. The term "Responsible Office" means the office, systems command or Headquarters, U.S. Marine Corps assigned overall responsibility for budgeting, accounting and reporting for all programs financed by the appropriation. For RDT&E,N, this term refers to Office of the Chief of Naval Research (OCNR) acting as staff to ASN(RE&S) in support of his responsibility for financial administration of the RDT&E,N Appropriation.

SPONSORING COMMAND. Same as Administering Office.

SUBHEAD. A four digit numeric or alpha-numeric number identifying the first level subdivision of an appropriation used primarily for administration, accounting, and control of an appropriation. For RDT&E,N, the first digit identifies the management command; the second digit identifies the budget activity; the third and fourth digits identify the program element.

TASK. Task encompasses the effort directed toward a specific objective. The task is the echelon below the R&D project and above the work unit. The task identification is part of the standard Navy R&D accounting classification code.

TRIAL BALANCE. A totaled list of the debit and credit balances of the accounts in a ledger, arranged in order required for report presentation.

UNDERABSORBED OVERHEAD COST. That portion of actual overhead cost which was not charged to direct work through application of the predetermined overhead rates.

WORK UNIT. The smallest assigned unit of research and development effort such as the task assignment to the laboratories or the items of a coordinated laboratory summary.

104 BASIC CONCEPTS.

The following concepts are basic to the design of the operating budget system applicable to departmental level accounting:

1. Administering Offices will receive from the responsible office, an RDT&E,N Operating Budget Allocation (NAVCOMPT Form 2197) under subheads administered by them. All RDT&E,N work to be funded will be included in the RDT&E,N Operating Budget Allocation. The authority contained therein will encompass direct program amounts, automatic allocation of reimbursable orders received for work and service, and apportioned authority permitting obligation of the proceeds of unfunded transactions;
2. within the operating budget the following will constitute a violation of 31 U.S.C. § 1517 (formerly part of Section 3679, Revised Statutes);
 - a. obligations in excess of the amount authorized by the operating budget within each program year;
 - b. obligations in excess of the amount authorized by the operating budget for each program element within a program year;
3. the provisions of 31 U.S.C. § 1517 (formerly part of Section 3679, Revised Statutes) stated in NAVCOMPT Manual, Volume 3, Chapter 2, with regard to reimbursable orders are applicable;
4. expenditures will be accrued for civilian labor, all material consumed, and services received. Military labor will be costed at standard rates and accrued when chargeable as an item of expense (see definition of expense). All other Military personnel services will be statistically costed at standard rates;
5. all reimbursable transactions will be accounted for under fiscal year reimbursable subheads which are

identified by reimbursable order elements in the 90 series.

6. operating budgets and related performance reports will be the primary means of management and financial control at the activity level;
7. performance reports will include financial data;
8. reports of performance will be the basis to compare actual expenditures with planned expenditures and will direct attention to significant differences requiring review;
9. commitment, obligation, accrued expenditures, and disbursement accounting will be integral parts of the accounting system for Research and Development;
10. equipment and real property classified as expenses will also be recorded and reported as plant property if the plant property criteria are met;
11. indirect expenses and general expenses will be distributed based on direct military labor hours as well as direct civilian labor hours at activities distributing overhead;
12. unless prohibited by the grantor, adjustment of funds in an operating budget or reimbursable order under the RDT&E,N Appropriation may be made locally by the recipient between RDT&E projects of the same program element;
13. R&D activities will be organizationally subdivided into cost centers, as defined in paragraph 103. Civilian and military personnel of R&D activities will be administratively assigned to specific cost centers. One of the individuals so assigned will be designated manager of the cost center. The manager will be responsible for participating in the formulation of cost center budgets, and held accountable for significant variances between performance and plan to the extent that such variances are within his control;
14. the Office of the Chief of Naval Research (OCNR) and the Naval Medical Research and Development Command are allowed to perform reimbursable work under their centrally managed operating budget since these offices are funded under the RDT&E,N Appropriation. Other Administering Offices are not allowed to perform any reimbursable work, except expenses of disposal, under

their RDT&E,N centrally managed operating budgets. They normally perform other work under their centrally managed O&M operating budget;

15. Department of the Navy policy is to program and fund RDT&E effort on an annual incremental basis as opposed to the fully funded program basis by which procurement budget estimates are prepared (see subpar. 206 of this Handbook and NAVCOMPT Manual, par. 074502).

105 APPLICABILITY

1. GENERAL. The provisions of part 1 of this Handbook are applicable to the responsible and administering office level of accounting for the Research, Development, Test and Evaluation, Navy Appropriation.

2. DEVIATIONS. Administering offices using office machines may use forms developed in accordance with NAVCOMPT Manual, subpar. 039000.3. They may also use local forms that fulfill internal requirements, in lieu of the NAVCOMPT Forms 2189-1 and 2198, provided that they contain, among other things, the pertinent data described in this Handbook.

106 APPROPRIATION AVAILABILITY

Funds appropriated in the RDT&E,N accounts expire for obligation purposes twenty-four (24) months after the beginning of the fiscal year in which authorized. After expiration, obligations may be incurred only for adjustments to prior obligations related to valid cost increases for work previously authorized. Obligations may not be incurred for new projects or expanded scope of old projects. During the succeeding two years, obligations will be liquidated in the account where they were originally established, after which period all unliquidated transactions will be transferred to a successor "M" account for liquidation. Detailed instructions applicable to the availability of expired and lapsed funds are contained in NAVCOMPT Manual, Volume 7, Chapter 4, and Chapter 5 of this Handbook.

CHAPTER 2

PROGRAMMING AND BUDGETING IN RDT&E,N

<u>PAR.</u>	<u>PAGE</u>
200 GENERAL.	2-3
201 SCOPE OF THE RDT&E,N APPROPRIATION	2-3
202 PROGRAMMING SYSTEM	2-4
1. OBJECTIVES	2-4
2. FIVE-YEAR DEFENSE PROGRAM (FYDP)	2-4
3. PROGRAM ELEMENTS	2-4
4. CHANGES TO THE FIVE-YEAR DEFENSE PROGRAM	2-4
5. RELATION TO THE FEDERAL BUDGET	2-4
6. SCHEDULE OF EVENTS - RDT&E,N PROGRAM BUDGET REVIEWS	2-5
203 BUDGET FORMULATION	2-5
1. RELATION BETWEEN PROGRAMMING AND BUDGETING PROCESSES.	2-5
2. THE BUDGETARY PROCESS.	2-5
3. IMPORTANCE OF THE BUDGETARY PROCESS.	2-5
4. BUDGETARY GUIDANCE	2-6
204 AUTHORIZATION OF THE RDT&E,N BUDGET.	2-6
1. THE APPORTIONMENT PROCESS.	2-6
2. AUTHORIZATION OF OPERATING BUDGETS	2-6

<u>PAR.</u>		<u>PAGE</u>
	3. CONTROL AND REPROGRAMMING OF FUNDS	2-9
205	PROGRAMMING, BUDGETING AND ACCOUNTING CLASSIFICATIONS IN RDT&E,N	2-10
	1. GENERAL.	2-10
	2. DOD PROGRAM STRUCTURE.	2-10
	3. RDT&E,N BUDGET STRUCTURE	2-12
	4. BUDGET ACTIVITY AND PROGRAM ELEMENT ACCOUNTING CODE	2-13
	5. STRUCTURES BELOW THE PROGRAM ELEMENT LEVEL.	2-13
206	FUNDING IN ANNUAL INCREMENTS	2-14
	1. POLICY	2-14
	2. GUIDANCE	2-14

FIGURE

2-1	PROGRAMMING/BUDGETING RDT&E,N SCHEDULE OF EVENTS	2-19
2-2	PRINCIPAL STEPS IN THE PREPARATION OF THE RDT&E,N BUDGET	2-21
2-3	RDT&E,N INCREMENTAL FUNDING	2-24

CHAPTER 2

PROGRAMMING AND BUDGETING IN RDT&E,N

200 GENERAL

This Chapter discusses the programming and budgeting process in RDT&E,N. It includes consideration of the annual cycle of review of financial plans during which the Five Year Defense Program is refined and extended one year into the future. The budget is prepared for submission to Congress in the President's Budget, and funds are apportioned for the execution of approved programs. These three processes, (programming, budget formulation, and budget execution) are intimately related, logically as well as practically. The material that follows describes their relationship, differences, and interdependence. A detailed discussion of the classification systems in use in the financial administration of RDT&E,N is included in this Chapter. Additional material on RDT&E,N budget procedures is contained in volume 7 of the NAVCOMPT Manual.

201 SCOPE OF THE RDT&E,N APPROPRIATION

The Research, Development, Test and Evaluation, Navy Appropriation provides for:

1. the costs of research, development, test and evaluation performed by contractors and Government installations, including procurement of equipment and material required for development, test or evaluation of equipment; and
2. the operation of R&D installations or similar activities engaged in the conduct of the RDT&E,N program, including direct and indirect effort, elements of expense and/or investment cost.

The following costs are specifically excluded from the RDT&E,N Appropriation:

1. military construction costs at RDT&E,N installations:
2. family housing construction and operation and maintenance costs for family housing at RDT&E,N installations; and
3. the cost of military personnel assigned to RDT&E,N activities.

NAVCOMPT Instruction 7044.1B expands on the coverage of excluded items.

202 PROGRAMMING SYSTEM

This paragraph deals with the Department of Defense Programming System and its implementation within the Department of the Navy with special emphasis on its relation to RDT&E,N financial management.

1. OBJECTIVES. Programming is a portion of the DOD Resource Management System which includes setting goals, objectives and schedules for achieving them, collecting functions and activities sharing the same objective into families (i.e., programs) and estimating resource requirements for each. The "programming system" encompasses the total process of developing, submitting, and implementing approved programs. It is concerned with the cost, feasibility, and effectiveness of alternative methods of meeting military requirements in order to get the greatest benefit out of any given resource expenditure.

2. FIVE YEAR DEFENSE PROGRAM (FYDP). The Five Year Defense Program (FYDP) is the summation of all approved programs of all Department of Defense components and is the foundation of the DOD Programming System. It can be visualized as a three-dimensional matrix, in which resource inputs, phased over a five year period, are combined with military outputs or programs, phased over the same period. A detailed listing of the content of this and related classification systems and their relationship to accounting classifications is contained in paragraph 205.

3. PROGRAM ELEMENTS. Major programs are divided into program elements. The program element is the smallest unit of military output controlled at the Department of Defense level.

4. CHANGES TO THE FIVE YEAR DEFENSE PROGRAM. The FYDP is continuously updated through a program change process to meet the changing threat in the Navy's area of responsibility, to respond to shifts in the international political scene, to reflect changes in our national policy, to keep abreast of advancing technology, and to reflect "fact-of-life" occurrences. This process establishes procedures for review and approval of proposed changes to the FYDP, for reporting progress toward the planned-for-forces, and maintains an up-to-date approved FYDP.

5. RELATION TO THE FEDERAL BUDGET. Any attempt to separate the programming process from the budget process must be somewhat arbitrary. An annual review of the FYDP is conducted,

culminating in the development of the annual budget estimates which become part of the Federal budget (commonly referred to as the President's budget).

6. SCHEDULE OF EVENTS - RDT&E,N PROGRAM BUDGET REVIEWS. A schedule of the most significant events in the cycle of program/budget reviews and approximate period is shown in figure 2-1.

203 BUDGET FORMULATION

This paragraph covers in general the more significant aspects of budget formulation. The principal steps in the formulation of the budget are presented in figure 2-2.

1. RELATION BETWEEN PROGRAMMING AND BUDGETING PROCESSES.

The OSD Programming System was initiated in the spring of 1961 for use in developing the FY 1963 budget. The major innovations of the programming system did not involve alterations of the budgetary process, but, instead, were an extension of the budget discipline into the planning process. The programming system, by relating cost inputs to force outputs and by extending fully costed programs five years into the future, provided better information for making the decisions which are eventually reflected in budgets. These innovations are essentially outside the budgetary process. The DOD Programming System supplements the budgeting system; it does not supersede it.

2. THE BUDGETARY PROCESS. In the budgetary process, the program included in the FYDP for the prospective budget year is revised to reflect the latest decisions of the Secretary of Defense. The revised program is converted to the appropriation structure for presentation in the budget and is supported by detailed shopping lists of items and dollars. The budget plan is expressed in dollar terms. In the budgeting phase of the planning, programming, budgeting process, such things as production schedules, prices, lead time, activity rates, personnel grade structure, training requirements, etc., are required to reflect the program proposed for inclusion in the budget.

3. IMPORTANCE OF THE BUDGETARY PROCESS. Approval of a program in the FYDP through the Program Change System is not an automatic guarantee that the program will be funded. The budget is constrained historically by estimated national dollar resources irrespective of the total obligational authority approved for the budget year in the FYDP. Since the magnitude of resources which can be allocated to defense in any given year is usually less than the total approved in the FYDP, certain programs must be reduced or deleted when the budget is actually formulated. Programs are generally reduced or deleted due to reductions in the overall Defense or Federal Budget, to provide for other programs in the budget. A budget which provides the maximum

value output for a given level of expenditure implies a condition of balance such that no item is included in the budget which is less essential than any item not included. Once a budget is approved it becomes the actual framework for day-to-day management.

4. BUDGETARY GUIDANCE. Substantive guidance concerning overall budget amounts and particular programs is developed at all levels and issued to subordinate echelons. Guidance comes from the President based on various monetary and fiscal policy considerations as well as assessment of the international situations. Broad guidance from higher levels is translated into increasingly specific guidelines at lower levels. Other sources of guidance may include the expressed and implied intent of the Congress stated in hearings on the authorization and appropriation requests and in reports accompanying the bills reported out by the various committees for prior year and current year budgets.

204 AUTHORIZATION OF THE RDT&E,N BUDGET

This paragraph is concerned with the execution of the RDT&E,N program. It deals with the apportionment of funds, the authorization of operating budgets down to the level of the administering office, and the reprogramming of funds.

1. THE APPORTIONMENT PROCESS. After the Appropriations Bill is passed by Congress and by the President, Treasury creates a Warrant based on the Appropriation Act. OMB uses the authority of the Warrent to grant obligational authority to OSD via the Apportionment and/or Reapportionment Schedule (DD Form 1105).

2. AUTHORIZATION OF OPERATING BUDGETS

a. By the Office of the Secretary of Defense. The Office of the Secretary of Defense (OSD), after apportionment of funds by OMB, authorizes the implementation of the planned program

and the obligation of funds required for that implementation by issuing to the Secretary of the Navy a Program/Fund Authorization (SD Form 440) jointly signed by the Under Secretary of Defense Research and Engineering and the Assistant Secretary of Defense (Comptroller). This authorization establishes, by program element, the programmed funding and the amount which may be obligated. For various reasons, especially during the first half of the fiscal year, some portion of programmed funds may be deferred from obligation and may not be obligated until a revised Form SD 440 is received. OSD has directed that each program element will be used as a basis for the establishment of a financial (FUND) control (under DOD Directive 7200.1) to parallel the basis upon which RDT&E programs are to be administered. Therefore, amounts approved for obligation will not be exceeded without prior approval of the Assistant Secretary of Defense (Comptroller); except that within the total approved for obligation, adjustments requiring an increase of less than \$4 million for a budget subactivity may generally be made at anytime without such prior approval.

b. By the Comptroller of the Navy. The Comptroller of the Navy approves the overall RDT&E,N Operating budget for each un-expired appropriation by issuing a Program/Fund Allocation (NAVCOMPT Form 2058) which shows amounts approved for obligation and amounts deferred from obligation by program element. The program/fund allocation normally reflects approved Program/Fund Authorizations (SD Form 440) transmitted to the Assistant Secretary of the Navy (RE&S) by the Comptroller of the Navy who may establish additional fiscal limitations or guidance within his authority. This allocation authorizes the ASN(RE&S) to obligate and expend funds within the limits established therein.

c. By the Assistant Secretary of the Navy (Research, Engineering and Systems) (OCNR). This term designates the "Responsible Office" for the RDT&E,N Appropriation and refers to OCNR acting as staff to ASN(RE&S) in support of his responsibility for financial administration of the RDT&E,N Appropriation. OCNR will issue operating budgets to the administering officers by program element in accordance with the guidance of ASN(RE&S), RDT&E (OP-098), and CNR. A detailed discussion of the procedures involved is contained in Chapter 3 of this handbook.

d. By Administering Offices. Administering Offices will issue operating budgets to the field activities and departmental centrally managed programs based upon final mark up and approval of the operating budget requests. A detailed discussion of the procedures for issuing operating budgets to field activities is contained in Chapter 3 of this Handbook.

e. Message or Telephone Allocations. Responsible/administering offices issuing allocations will inform the recipient of the allocation by completing and forwarding the original and 1 copy of the fund authorization document, the original of which will be signed. In instances where the activity performing departmental accounting is different from the allocation holder, the allocation grantor will forward the signed original fund authorization document to the allocation holder and 1 copy to the authorization accounting activity/financial information processing center as notification of issue of the allocation. When circumstances are such that time will not permit the following of routine procedures, allocations may be issued by message or telephone provided certain conditions are met for the protection of both the allocation grantor and the receiver. The required conditions are:

1. the allocation grantor will state in the message or telephone conversation the specific amount of the allocation;

2. the allocation grantor will state specifically in the message or telephone conversation that the funds are "hereby granted";

3. in the case of a telephone conversation, a record will be made during the conversation by both the allocation grantor and the receiver showing the date and general text of the conversation, such as, the amounts involved, the appropriation symbol number, the budget project number, the subhead number, and the names of the persons involved in the conversation, and each such person will inform the other that the record has been made;

4. in the case of a telephone conversation, the individual calling for the allocation grantor will state that he has the authority to grant the allocation;

5. the telephone conversation will be confirmed by forwarding the original and 1 copy of the fund authorization document dated as of the date of the oral authorization and referring to such authorization;

6. in the case of a message, the official having control of the funds will sign for clearance before release;

7. the message will be confirmed by forwarding the original and 1 copy of the fund authorization document dated as of the date of the message authorization and referring to such authorization.

Upon compliance with these requirements, the commanding officer will use the message or the record to support the entry of the amount granted on the official records and proceed accordingly

on the basis of the instructions in the message or telephone conversation. If the confirming fund authorization document is not received within 2 weeks, the commanding officer is responsible for informing the allocation grantor of such nonreceipt and for furnishing them a copy of the record that was made of the telephone conversation or message received. Except in the case where an allocation is granted and the receiver issues himself an allotment from the allocation, the grantor of the allocation will not incur commitments or obligations against the allocation or allotment. Such action, in itself, constitutes a violation of the regulations for the administrative control of appropriations.

3. CONTROL AND REPROGRAMMING OF FUNDS

a. Level of Control. As indicated above in paragraph 204-2, operating budgets at each echelon are accompanied by program controls at the program element level. This is required because of an agreement with the Armed Services and Appropriations Committees that the Department of Defense will adhere within certain accepted variances to the program justified in the budget. When a significant change is made, the committees must be provided with information concerning its purpose. Such information is provided through the formal reprogramming process.

b. The Reprogramming System. The purpose of this system is to reconcile the requirement for Congressional control of appropriations with the necessity for maintaining a balanced program in an environment of changing technology and needs. The RDT&E,N program, more than other programs, is changing continuously both as to content and as to cost. Even when the final program decisions are made by the Secretary of Defense in December for the budget year, the requirements in the RDT&E,N programs continue to change.

c. Base for Reprogramming Actions. All reprogramming actions are accomplished in relation to a "Base for Reprogramming Actions." It is established immediately after final Congressional action has been completed on the authorization and appropriation. It is submitted through OSD to the Congressional Committees, and identifies the purposes, in terms of program element, the amounts for which funds have been authorized and appropriated. It reflects the application of specific adjustments made by the Congress. Refer to Chapter 3 of this Handbook for specific guidance/information regarding control and reprogramming of funds.

205 PROGRAMMING, BUDGETING AND ACCOUNTING CLASSIFICATIONS IN RDT&E,N

1. GENERAL. This paragraph discusses the several classification systems used in RDT&E,N financial management. A primary objective of a financial management system is to ensure that consistent classifications are used throughout the financial management process encompassing planning, programming, budgeting, accounting and reporting. The particular concern of this paragraph is to explain how these classification systems are imbedded in the accounting system in order to ensure that managers from the field level to the appropriation level will be able to extract from the accounting system the financial information appropriate to their own concerns. The system will be capable of preserving accounting information across the full spectrum of the classification structures discussed below. Reporting at each organizational echelon will be selective. For example, the reporting requirements discussed in paragraph 703 are based upon the decision of the top echelon of RDT&E,N managers with regard to their information needs.

<u>Manager</u>	<u>Area</u>
Chief of Naval Research	Research - Category 1
Chief of Naval Research	Exploratory Development - Category 2
Director, Research, Development, Test and Evaluation (OP-098)	Advanced, Engineering and Operational Development and Management and Support - Categories 3 through 6

This decision determined the level of detail to be preserved in the appropriation accounting records. Similarly, using the system provided herein, managers at each echelon will be able to select the level of data suitable to their needs.

2. DOD PROGRAM STRUCTURE

a. DOD Programs. The following scheme encompasses all DOD Programs.

Program I	Strategic Forces
Program II	General Purpose Forces
Program III	Intelligence and Communications
Program IV	Airlift and Sealift
Program V	Guard and Reserve Forces
Program VI	Research and Development

Program VII	Central Supply and Maintenance
Program VIII	Training, Medical and Other General Personnel Activities
Program IX	Administration and Associated Activities
Program O	Support of Other Nations

b. RDT&E Categories. Program VI, Research and Development, is subdivided into the following five categories.

Category 1	Research
Category 2	Exploratory Development
Category 3	Advanced Development
Category 4	Engineering Development
Category 5	Management and Support

For convenience in considering all programs funded from the RDT&E,N Appropriation, a sixth category has been set up which includes all items in DOD Programs other than VI.

Category 6	Operational Systems Development
------------	---------------------------------

c. Program Elements. Some representative programs elements funded from RDT&E,N follow:

Program VI	Research and Development
R&D Category 1 - Research	
0601153N In-House Laboratory Independent Research	
R&D Category 2 - Exploratory Development	
0602323N Submission Technology	
R&D Category 3 - Advanced Development	
0603308N Air-to-Air Missile Technology Demonstration	
R&D Category 4 - Engineering Development	
0604503N Sub-Sonar Developments	
R&D Category 5 - Management and Support	
0605861N RDT&E Laboratory and Facilities Management Support	
R&D Category 6	Program I - Strategic Forces
(Operational	11221N FBM Systems
Systems	Program II - General Purpose Forces
(Development)	24281N Submarines
	Program III - Intelligence 25658N
	Lab Fleet Support and Communications
	35111N Weather Service

3. RDT&E,N BUDGET STRUCTURE

a. DOD Budget Structure. The DOD Appropriation Act has the following principal divisions:

Title I	Military Personnel
Title II	Retired Military Personnel
Title III	Operation and Maintenance
Title IV	Procurement
Title V	Research, Development, Test and Evaluation
Title VI	Special Foreign Currency Program
Title VII	General Provisions
Title VIII	Additional Authorizations

b. Appropriations. Title V is comprised of the following appropriations:

Research, Development, Test and Evaluation, Army
Research, Development, Test and Evaluation, Navy
Research, Development, Test and Evaluation, Air Force
Research, Development, Test and Evaluation, Defense Agencies
Director of Test and Evaluation, Defense

c. Budget Activities. Budget presentations to Congress are classified by the following subdivisions which are referred to as budget activities:

1. Technology Base
2. Advanced Technology Development
3. Strategic Programs
4. Tactical Programs
5. Intelligence and Communications
6. Defense-wide Mission Support
9. Reimbursable Program

d. Program Elements. As on the programming side, the basic unit of the RDT&E,N budget is the program element. Each belongs to a single budget activity. The element numbers in Program VI - Research and Development are based on the principal programming and budgeting classifications as illustrated below:

Non Significant	_____	0	6	0	3	785	N	- Long Range Acoustic Propogation
DOD Program	_____							
Non Significant	_____							
R&D Category	_____							
Serial Number (Non-Significant)	_____							
Service (Navy)	_____							

4. BUDGET ACTIVITY AND PROGRAM ELEMENT ACCOUNTING CODE. As indicated in chapter 8 of this Handbook, the accounting system will provide for the identification of the budget activity in the subhead number and will provide a two digit code for the identification of the program elements within a budget activity. The Responsible Office (OCNR) will assign appropriate codes for use in the accounting system as required. These codes will permit the accumulation of accounting data in accordance with the budgeting and programming systems discussed above.

5. STRUCTURES BELOW THE PROGRAM ELEMENT LEVEL

a. General. A number of additional classification structures have been designed for use in RDT&E,N programming and budgeting. These structures are generally known by the terms RDT&E project and R&D task. This paragraph describes the classification structures upon which R&D Projects are based and the four digit codes which will be used to identify these projects in the RDT&E,N accounting system. This paragraph will also provide a general discussion of R&D Task.

b. Description of R&D Project Structures

There are three distinct R&D project structures. Each applies to a separate portion of the RDT&E,N program. These structures are explained below.

(1) R&D Category 1 (Research) Project Structure

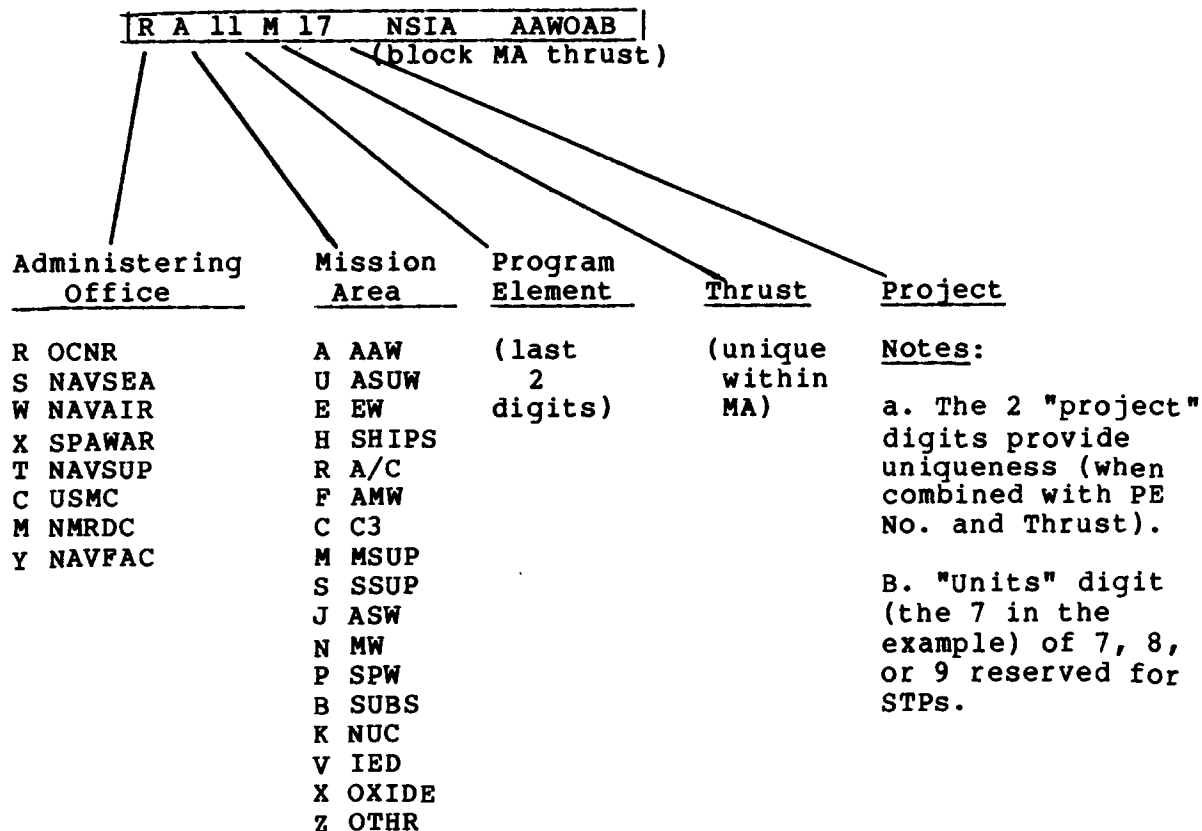
These project numbers consist of a Research Area and a Research Requirement.

Example:

	Project No.	1	1	0	9
Research Area (subclaimant)	_____				
Research Requirement	_____				

(2) R&D Category 2 (Exploratory Development) Project Structure

These project numbers are structured as follows:

Example:(3) R&D Categories 3-6 Project Structure

These project numbers are sequentially assigned as each new project is established. They have no further break-down and the individual numbers are not a part of any structure.

c. Task. The task code may be used by sponsoring commands/offices to designate the respective task below the R&D project for all R&D categories. The coding structure used will be at the discretion of the principal development activity. It is comprised of three digits of which the first digit is used for internal control purposes by Administering Offices. The remaining two digits should be assigned sequentially to allow for up to 99 tasks. It may be used under other categories by administering commands/offices to identify a comparable level of effort, i.e., the first level immediately below the R&D project.

1. POLICY. It is Department of the Navy policy to program RDT&E effort on an annual incrementally funded basis as opposed to the fully funded basis on which procurement programs are developed. The objective of this policy is that the Department of the Navy's RDT&E,N effort shall be funded in increments coincident with the Government fiscal year, except as provided below, and that budget estimates shall be formulated accordingly.

2. GUIDANCE

a. General. Generally, the budget year estimates of the financing needed (amounts to be programmed) for individual RDT&E projects, to be performed by agencies of the Government or by contractors, will be formulated to cover all costs expected to be incurred during the 12-month period, with the exception of cases described in subpars. (2) and (4), provided that the costs are incurred only to further the project toward its objective during that increment of the total project schedule. The term "costs" includes not only the estimate of actual costs to be incurred during the described incremental

time period, such as salaries and wages to be paid for work to be performed and material to be consumed, but also includes all other liabilities which will accrue to the Government and which have to be created during the time period in furtherance of the project, such as sub-contracts to be awarded and leadtime orders to be placed for project-related material and equipment which cannot be incremented. However, for a major weapon system, with a development program in excess of \$200 million, which is being developed under a multi-year prime contract, first tier subcontract costs which may be included in an increment are those for a 12-month period extending not more than 12 months beyond the end of the fiscal year of the prime contract increment, if the subcontract is a cost-reimbursement contract of \$5 million or more. Total first tier subcontract costs may be included in an increment of the prime contract if the subcontract is a fixed-price contract or is less than \$5 million. The chart provided in figure 2-3, summarizes the various cases discussed in the following subparagraphs (b) through (g).

b. Short-Term Contracts. For projects performed by private concerns in which full completion of the contract is expected within a maximum period of 18 months, and where either:

1. it is considered that there is no logical way to divide the work, and therefore, it is in the best interest of the Government to finance the contract in full; or
2. it is expected to be clearly infeasible to limit the contract to a shorter period; or
3. the planned technical effort makes it clearly evident that no responsible contractor can be found who will accept the contract for a less-than-completion increment.

The budget estimates may provide for financing of more than 12 but not to exceed 18 months (example 4 on chart).

c. Multiple-Year Contracts. In many projects, especially those involving a major weapons system or complex components or subsystems, the contract(s) with private concerns normally are awarded for the full development effort or for phases of the development effort and cover a performance period longer than 1 year. In these cases, the budget estimate for the contract effort shall not exceed that necessary to cover "costs to be incurred" for contract performance for an incremental period not to exceed 12 months. Multi-year contracts, wherever possible, should be structured so that as soon as possible in

the life of the contract the funded increment will be coincident with the 12-month period beginning in October (example 6 on chart). Where contracts cannot be awarded in October, the initial incremental period should be less than 12 months (example 7 on chart). On an exception basis, the first increment may extend no more than 3 months beyond the fiscal year (example 8 on chart). In addition, there may be rare, exceptional cases where extraordinary factors prevent the prescribed phasing so that it is necessary that each 12-month increment extend beyond the end of each fiscal year (example 9 on chart). In all such exceptional cases, approved specifically by the Secretary of the Navy, the period of the estimate for a major weapon system may extend up to 3 months beyond the fiscal year.

d. Research Performed by Educational Institutions. In cases of projects included within the research category which are to be performed by educational institutions, or by institutions affiliated with educational institutions, where it is considered in the best interest of both the Government and the institution to provide necessary stability to attract and retain the required skilled personnel to work on problems of vital interest to the Department of the Navy, the budget estimate may provide for initial financing of such research projects up to a maximum increment of 36 months from date of contract award (example 11 on chart). Subsequent to the initial increment, renewal increments of such projects will be limited to not more than 12 months from date of renewal (example 12 on chart).

e. Government-owned RDT&E Installations. The budget estimates covering the cost of operation and maintenance of Government-owned research, development, and test installations which are funded on an institutional basis will provide for financing of such installations on an annual basis coincident with the fiscal year of appropriation (example 13 on chart). In the case of multi-year tasks and projects to be awarded to Government installations by reimbursable order, the budget estimate for the initial and each subsequent increment will provide financing to cover the cost of installation, labor, material, and support to carry on the task or project for no more than a 12-month period. This period may not extend beyond the first 3 months of the year succeeding the budget year (example 14 on chart). Contracts administered by a Government research, development, test and evaluation installation which are not in direct support of in-house effort shall be administered in accordance with subpars. (2) and (3). Service and other contracts directly supporting in-house effort shall be funded in the same incremental manner as in-house effort except for short-term contracts (18 months or less) where incremental funding is not feasible.

f. Federal Contract Research Center. Budget estimates shall provide funding for a 12-month increment coincident with the Government fiscal year. Funding schedules for contracts awarded to Federal Contract Research Centers (FCRCs) should provide for funding of costs to be incurred during a 12-month period coincident with the Government fiscal year.

g. Utilization of Funds During Second Year of Availability. Although the RDT&E,N Appropriation is legally available for obligation for two fiscal years, the object is to use these funds during the first year of availability. The budget should be formulated to reflect this funding objective. If the budget could be executed precisely in accordance with the formulation plan, all funds would be obligated by the end of the first fiscal year and the major portion would have been disbursed. For several reasons, e.g., late appropriations, fund deferrals, technical difficulties and others, it may not be possible to execute a project as programmed and budgeted. The 2-year availability of RDT&E,N funds for obligation provides flexibility for execution in this case. However, if the award of a planned new contract or the issuance of a reimbursable order, is not possible until the second year of availability (it is assumed that increments of existing multi-year contracts or orders would have been funded in accordance with the incremental funding plan and would not be involved in slippage), the preferred action is to restructure the funding plan to utilize the original funding in the first year of availability for urgent deficiencies elsewhere in the program and to use the following year's appropriation to fund new contracts or orders. However, if inadequate funds in the succeeding year's budget make it mandatory that funds be used in the second year of availability, they may be used to fund new short term contracts for increments up to 18 months (example 5 on chart) or the first increment of a new multi-year contract or reimbursable order which will not extend beyond the fiscal year in which the contract is awarded, or the order is issued, that is, the second year of fund availability. Funds appropriated in that second year then may be used to fund the second increment of the contract or order but not beyond December of the succeeding fiscal year (examples 10 and 15 on chart).

PROGRAMMING/BUDGETING RDT&E,N

SCHEDULE OF EVENTS

	<u>Apportionment</u>	<u>Budget</u>	<u>POM</u>
1. CNO/CMC Initiate Development of Program Objectives Memorandum (POM)			Nov
2. OSD Issues Draft Defense Guidance		Jan	Jan
3. POM Submitted by SECNAV to OSD			May
4. FYDP updated to reflect POM			May
5. Budget Submitted to NAVCOMPT		Jul	
6. OSD Issues Program Decisions/Mark-up			Aug
7. NAVCOMPT Issues Budget Decisions/Mark-up			Aug
8. BUDGET SUBMITTED TO OSD/OMB		Sep	
9. FYDP UPDATED TO REFLECT OSD/OMB SUBMISSION		Sep	
10. OSD/OMB ISSUES DECISIONS		Nov/Dec	

Figure 2-1

PROGRAMMING/BUDGETING RDT&E,N

SCHEDULE OF EVENTS

	<u>Apportionment</u>	<u>Budget</u>	<u>POM</u>
11. BUDGET SUBMITTED TO CONGRESS		Jan	
12. FYDP UPDATED TO REFLECT CONGRESSIONAL SUBMISSION		Jan	
13. APPORTIONMENT REQUEST SUBMITTED TO OSD	Jul		
14. OSD & NAVY APPORTION- MENT/ALLOCATION DECISIONS FOR FY BEGINNING 1 OCTOBER	Sep		

Figure 2-1 (Cont'd)

PRINCIPAL STEPS IN THE PREPARATION
OF THE RDT&E,N BUDGET

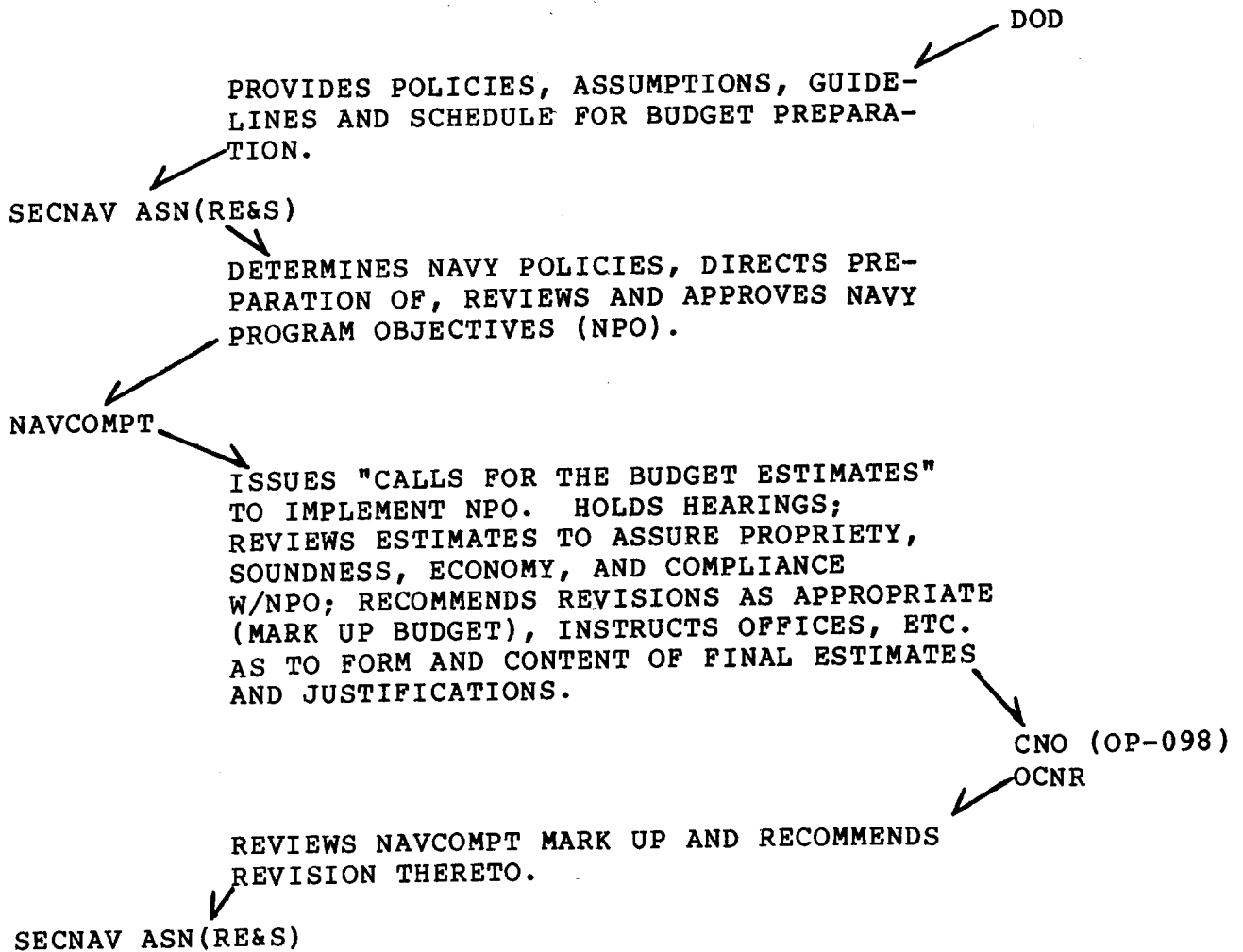


Figure 2-2

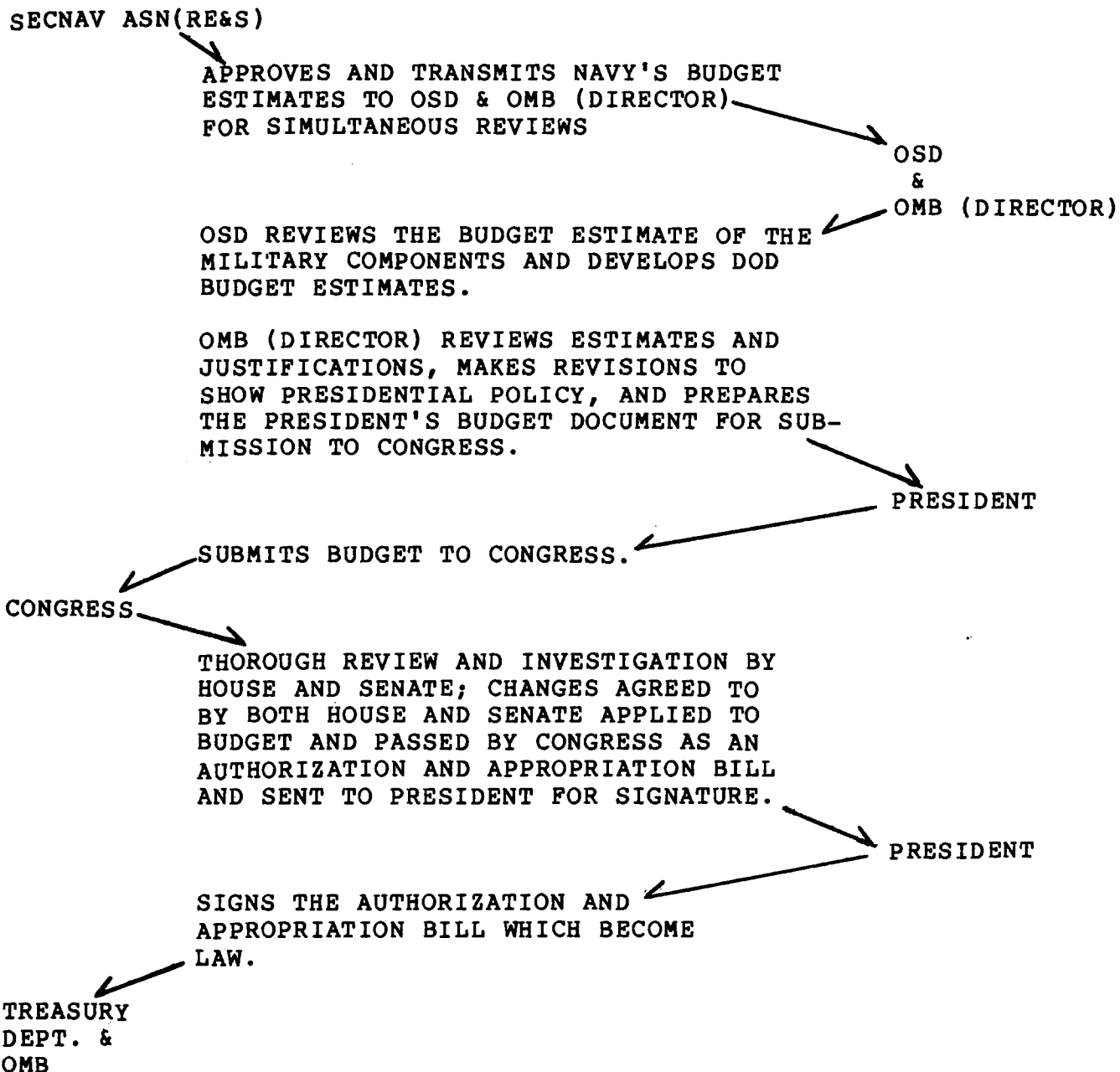


Figure 2-2 (Cont'd)

TREASURY
DEPT. &
OMB

TREASURY DRAWS WARRANTS. APPROVED
WARRANTS RECORDED BY TREASURY--COPIES
TO OMB AND NAVY AS NOTIFICATION THAT
THE APPROPRIATION IS AVAILABLE FOR
OBLIGATION AND EXPENDITURE. OMB USES
AUTHORITY OF THE WARRANT TO GRANT
OBLIGATIONAL AUTHORITY TO OSD.

NAVCOMPT

BASED ON WARRANT, NAVCOMPT PREPARES
THE PROGRAM/FUND ALLOCATION (NAVCOMPT
FORM 2058) AND SUBMITS TO THE RESPONSIBLE
OFFICE (OCNR).

OCNR

SUBMITS ALLOCATION OF FUNDS TO ADMINISTERING
OFFICES ON OPERATING BUDGET ALLOCATION
(NAVCOMPT FORM 2197)

RDT&E,N INCREMENTAL FUNDING

	BY (CY)												BY+1 (BY)												BY+2 (BY+1)												COMMENT		
	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S			
Short Term Contract																																							
Example 1 . .	12 Mos.																																				Coincident with the FY (objective).		
Example 2 . .	12 Mos.																																				Not coincident with the FY.		
Example 3 . .	7 Mos.																																				All effort within part of FY		
Example 4 . .	18 Mos.																																				Award made late in FY; maximum permitted duration is 18 months.		
Example 5 . .	18 Mos.																																				Award made in second year of availability; maximum permitted duration is 18 Months. Budget cannot be based on this type of funding plan.		
Multiyear Contract																																							
Example 6 . .	12 Mos.												12 Mos.												12 Mos.												Coincident with the FY (objective).		
Example 7 . .	7 Mos.												12 Mos.												12 Mos.												First increment made to coincide with end of FY.		
Example 8 . .	12 Mos.												7 Mos.												12 Mos.												Exception; Extension beyond FY requires SECNAV approval. Second increment made to coincide with end of FY.		

FIGURE 2-3
2-24

	BY (CY)	BY+1 (BY)	BY+2 (BY+1)	COMMENT
	O N D J F M A M J J A S	O N D J F M A M J J A S	O N D J F M A M J J A S	

Example 9 . .	9 Mos.	12 Mos.	12 Mos.	Exception: no coincidence with FY; extension into the following FY requires SECNAV approval.
Example 10 . .		9 Mos.	6 Mos. 6 Mos.	Award made in second year of availability; second increment funded in second year of availability, maximum duration is 6 Months of the following FY. Budget cannot be based this type of funding plan
Research Contracts Educational Institutions				
Example 11 . .		36 Mos.		Maximum duration of initial increment is 36 Months from date of award.
Example 12 . .	18 Mos.	12 Mos.		Maximum duration of any increment after the initial increment is 12 Months from date of renewal.
Government Installation				
Example 13 . .	12 Mos.	12 Mos.	12 Mos.	Institutional funding.
Example 14 . .	9 Mos.	12 Mos.	12 Mos.	Reimbursable orders; planned increment may extend up to 3 Months into the following FY.

BY (CY)												BY+1 (BY)												BY+2 (BY+1)												COMMENT
O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	

Example 15 . .

10 Mos.

6 Mos.

6 Mos.

Reimbursable order issued in second year of availability; second increment funded in second year of availability, maximum duration is 6 Months of the following FY. Budget cannot be based on this type of funding plan.

CHAPTER 3

OPERATING BUDGET PROCEDURES AT THE RESPONSIBLE AND ADMINISTERING ORGANIZATION LEVEL

<u>PAR.</u>		<u>PAGE</u>
300	GENERAL.	3-3
301	RESPONSIBLE OFFICE ALLOCATION PROCEDURE.	3-3
	1. APPROPRIATION ALLOCATION CONTROLS TO BE DOCUMENTED IN THE ALLOCATION SYSTEM	3-3
	2. ALLOCATION OF REIMBURSABLE AUTHORITY.	3-6
	3. REIMBURSABLE ORDERS AGAINST CENTRALLY MANAGED OPERATING BUDGET	3-6
	4. INFORMATION REQUIREMENTS IN THE RDT&E,N OPERATING BUDGET ALLOCATION PROCESS.	3-6
	5. THE RDT&E,N OPERATING BUDGET ALLOCATION DOCUMENTATION	3-7
302	ADMINISTERING OFFICE ALLOCATION PROCEDURES	3-9
	1. RECORDS.	3-9
	2. ADMINISTERING OFFICE ALLOCATION DISTRIBUTION	3-9
	3. ALLOCATION ADJUSTMENTS	3-10
303	INTERIM APPORTIONMENT PENDING ENACTMENT OF THE APPROPRIATION ACT	3-10

<u>PAR.</u>		<u>PAGE</u>
304	ADMINISTERING OFFICE PROCEDURES IN DEVELOPING AND APPROVING OPERATING BUDGETS FOR FIELD ACTIVITIES AND CENTRALLY MANAGED PROGRAMS	3-11
1.	DEVELOPMENT OF BUDGETARY GUIDANCE BY ADMINISTERING ORGANIZATIONS	3-11
2.	REQUEST FOR OPERATING BUDGETS SUBMITTED BY FIELD ACTIVITIES.	3-11
3.	ADMINISTERING ORGANIZATION REVIEW OF REQUESTS FOR OPERATING BUDGETS FROM FIELD ACTIVITIES.	3-14
4.	ISSUANCE OF APPROVED OPERATING BUDGET	3-15
5.	ISSUANCE OF APPROVED OPERATING BUDGET AMENDMENTS.	3-17

FIGURE

3-1	OPERATING BUDGET ALLOCATION (NAVCOMPT FORM 2197)	3-18
3-2	OPERATING BUDGET ALLOCATION STATUS REPORT (NAVCOMPT FORM 2197-1)	3-20
3-3	ADMINISTERING OFFICE ALLOCATION DISTRIBUTION (NAVCOMPT FORM 2198).	3-21
3-4	APPROVED OPERATING BUDGET (FIELD ACTIVITIES) (NAVCOMPT FORM 2189-1)	3-22
3-5	FUND FLOW FOR RESEARCH, DEVELOPMENT, TEST AND EVALUATION, NAVY APPROPRIATION.	3-23

CHAPTER 3
OPERATING BUDGET PROCEDURES
AT THE RESPONSIBLE AND ADMINISTERING
ORGANIZATION LEVEL

300 GENERAL

This Chapter prescribes the procedures and documentation to be used by the Office of the Chief of Naval Research in authorizing allocations (operating budgets) to those organizations administering portions of the RDT&E,N Appropriation and the method to be used in introducing this data into the accounting system. It includes a discussion of the limitation on the use of RDT&E,N funds established by the constituted authorities including the Congress and the Secretary of Defense (SECDEF) which are required to be preserved in the allocation system and recorded in the accounting system. A section is included on administering office procedures for issuing operating budgets to field activities and departmental centrally managed programs. Authorization procedures above the responsible office level are discussed in chapter 2. Additional budget guidance is contained in NAVCOMPT Manual, Volume 7, chapter 4.

301 RESPONSIBLE OFFICE ALLOCATION PROCEDURE

1. APPROPRIATION ALLOCATION CONTROLS TO BE DOCUMENTED IN THE ALLOCATION SYSTEM

a. RDT&E,N Program Controls. The Armed Service and Appropriations committees of both Houses of Congress have directed that the Department of Defense (DOD) adhere, within certain variances, to the program justified in the budget. If significant changes are made in a budget program these committees must be informed of the variation. In some cases, the prior approval of these committees is required.

(1) Base for Reprogramming. All reprogramming actions are accomplished in relation to a "Base for Reprogramming Actions" (DD Form 1414). The base is established immediately after final Congressional action on the authorization and appropriation act and subsequent enactment into law. It is submitted on DD Form 1414 through the Office of the Secretary of Defense (OSD) to the Congressional Committees, and identifies the purposes, in terms of program element for the RDT&E,N Appropriation, for which funds have been authorized and appropriated. The amounts established on the DD Form 1414 for each program element constitute the basis from which subsequent changes by DOD are measured in order to determine either that the changes are within the authority granted to DOD or that they require notification to the Congress or prior approval by that body. The allocation issued by the responsible office to the administering organization will identify for each program element the amounts established on the DD Form 1414.

(2) Actions Requiring Prior Approval of SECDEF/Approval of or Notification to the Congressional Committees. Reprogrammings requiring prior approval are of two types:

(a) Prior Approval by the Congressional Committees.

Any reprogramming action involving the application of funds, irrespective of the amount, to items, programs or functions specifically eliminated or reduced by Congressional action, or to items in which the Congressional Committees have expressed a special interest requires prior SECDEF and Congressional approval before the reprogramming is accomplished.

(b) Notification to the Congressional Committees.

An increase of \$4 million or more in any program element in an appropriation for RDT&E, including the addition of a new program of \$2 million or more, or the addition of a new program which is estimated to exceed \$10 million or more in a three year period.

(c) Prior Approval by SECDEF Only. Audit-trail-type reprogramming actions (reclassification reprogrammings) not involving any changes from the purposes justified to the Congress requires prior approval by SECDEF only. These actions do not involve any changes in the substance of the program or the amounts applicable thereto as presented to and approved by Congress. These actions are typically required to achieve precise alignments with Congressional action or legislation. SECDEF has assigned approval of these actions to ASD (Comptroller).

(3) Documentation of Changes Requiring Prior Approval.

Changes requiring the prior approval of SECDEF only or the prior approval of SECDEF and notification of the Congressional Committees or prior approval of both the OSD and the Congressional Committees must be documented on DD Form 1415 (Reprogramming Action). Upon appropriate approval of a particular DD Form 1415, the revised program amounts represent the new basis for measuring the authority of DOD to make adjustments without notification to or prior approval of Congress. Since changes effected on a DD Form 1415 affect the legal authority to obligate funds in the program elements involved, the allocation system must distinguish between changes accomplished by this means and other changes effected without recourse to Congress. DD Form 1415 changes will be documented on the allocation issued to the administering organization by the responsible office.

(4) Below Threshold Changes Requiring Notification to the Congressional Committees. Advance notification on any below threshold reprogramming of less than \$2 million for a new program (at the program element level) will be made to the House and Senate

Committees on Appropriations. The advance notification is to be made by letter directly to these committees by the Navy after advance coordination of the request with OASD(C). The source of the funds for the new program is to be identified and is to be signed by the Comptroller of the Navy. The letter must be signed by the same level authorized to transmit reprogramming actions to OSD. The signatory authority may be delegated to the Comptroller or budget officer of the DOD Component concerned. Five copies of the advance notification letters to the committees will be furnished the OASD(C) at the time of transmittal to the committees.

(5) Changes Not Requiring Prior Approval of or Notification to the Congressional Committees; Control Thereof. Changes which do not exceed the threshold stated above in paragraph (2), may be accomplished within DOD without recourse to Congress. Below threshold changes accomplished by OSD or by ASN(RE&S) and his principal advisors will be identified separately on the document making allocation to the administering organizations. In order to authorize administering organizations authority to adjust (make adjustments between program elements of the same program year in an allocation) their allocations within the thresholds established by Congress, the responsible office will establish for each program element in the current and immediate prior year a specific dollar ceiling limiting the program approved for obligation within the program element. Obligations against the particular program element in excess of this ceiling will constitute a violation of 31 U.S.C § 1517 (formerly part of Section 3679, Revised Statutes). These limitations will be established in accordance with the guidance of OSD and the intent of Congress as indicated in the Congressional documents generated during the appropriation process. The limitation in each program element which is termed the "Maximum Reprogramming Limitation," will be specifically stated for each program element/administering organization line item on the document making allocation to the administering organizations. For items with Congressional concern or with deferrals the limitations will be based on the following calculation: Base for Reprogramming (plus or minus) Reprogramming Actions minus any OSD program decreases minus any deferrals = Maximum Reprogramming Limitations. In the absence of specific Congressional concern or deferrals, the limitation will be based on the following calculation: Base for Reprogramming (DD Form 1414) plus or minus Reprogramming Actions (DD Form 1415) minus any OSD program decreases + \$3,999,000 = Maximum Reprogramming Limitation. On occasion, increases exceeding the threshold will be reflected as OSD/Navy program adjustments pending receipt of appropriate reprogramming authorization. In such cases the program increases will be deferred.

b. RDT&E,N Deferrals. OSD frequently, and ASN(RE&S) and NAVCOMPT occasionally, find it necessary to delay the initiation or continuation of particular RDT&E,N programs. Reasons for such delays include the necessity to defer the start of new programs until the completion of the authorization and appropriation process, uncertainty as to the character of the final Congressional action, requirements for additional justification and/or documentation of development plans and reprogramming changes requiring prior notification or approval of Congress. OSD deferrals are included in the program amounts issued to the Navy and are passed on to the administering offices as part of their total program. However, these amounts are deferred, and are not part of the allocation (approved program).

2. ALLOCATION OF REIMBURSABLE AUTHORITY

a. Reimbursements for Work and Services - Automatic Apportionment. The Office of Management and Budget (OMB) has granted automatic apportionment of reimbursements for work and services in the amount of the reimbursable orders accepted. In addition to the amounts specifically allocated therein, the RDT&E,N operating budget issuing allocations to the administering organization will contain a statement delegating this authority to increase the allocation by the amount of accepted reimbursable orders for work and services.

b. Reimbursement Authority - Other than Automatic. Other than automatic reimbursements are those transactions which result in accounts receivable that did not result from a reimbursable order accepted. The RDT&E,N operating budget will allocate to the administering organizations the authority apportioned by OMB permitting the obligation of the proceeds of unfunded transactions. Such assets may not be obligated in the absence of specific authorization in the RDT&E,N operating budget. This type of reimbursable authority may be termed other than automatic, unfunded authority or anticipated reimbursements.

3. REIMBURSABLE ORDERS AGAINST CENTRALLY MANAGED OPERATING BUDGETS. The Office of the Chief of Naval Research (OCNR) and the Naval Medical Research and Development Command are allowed to perform reimbursable work under their centrally managed operating budgets, inasmuch as, these offices are funded under the RDT&E,N appropriation. Other administering offices normally perform reimbursable work under their administratively held O&M operating budget.

4. INFORMATION REQUIREMENTS IN THE RDT&E,N OPERATING BUDGET
ALLOCATION PROCESS

a. In the Current and Immediate Prior Year Programs. The program controls and deferral procedure discussed above require that the document making new allocations or adjusting previous allocations to the administering organizations specify by program element for each administering organization the following information:

1. Base for Reprogramming - DD Form 1414
2. Reprogramming Actions - DD Form 1415
3. Other Program Adjustments
 - a. Approved by OSD
 - b. Approved by ASN(RE&S) and/or his principal advisors
4. Total Program - Equals the total of the base for reprogramming, reprogramming actions and other program adjustments.
5. Unallocated Deferred Program
 - a. Established by OSD
 - b. Established by ASN(RE&S)/NAVCOMPT
6. Approved Program (Total Allocation) - Equals total program less unallocated deferred program.
7. Maximum Reprogramming Limitation - The allocation document (operating budget) will establish a limitation for each program element/administering organization line item.

b. For Allocation of Reimbursable Authority. As indicated above, the RDT&E,N operating budget will delegate authority to the administering organization to increase their availability in the amount of accepted funded reimbursable orders for work and services and will distribute the authority apportioned by OMB to obligate the earned income of unfunded transactions in the current year allocation. At the end of each fiscal year, the RDT&E,N operating budget allocation will be adjusted to reflect the actual level of other than automatic reimbursement transactions, withdrawing the unused balance of the apportioned other than automatic authority.

5. THE RDT&E,N OPERATING BUDGET ALLOCATION DOCUMENTATION. In order to facilitate the posting of the amounts authorized in the RDT&E,N operating budget allocation to the accounting records of the administering organizations, the responsible office will prepare and issue two documents: RDT&E,N Operating Budget Allocation (NAVCOMPT Form 2197) and RDT&E,N Operating Budget Status Report (NAVCOMPT Form 2197-1). Each program year will be documented separately.

a. RDT&E,N Operating Budget Allocation (NAVCOMPT Form 2197). This document will effect all direct program and unfunded reimbursement program allocations both in the current and prior year and will be prepared in the format illustrated in figure 3-1. An original and one copy will be sent to the head of the administering offices. In the unexpired years, authorizations or changes thereto will be shown by subhead by administering office. In each of the expired years, changes will be shown only by administering office. Individual NAVCOMPT Forms 2197 will be prepared and issued to each administering office and numbered serially during each fiscal year.

b. RDT&E,N Operating Budget Status Report (NAVCOMPT Form 2197-1). This document will show the status of the program year allocation after the issuance of each NAVCOMPT Form 2197 and will be issued simultaneously with each NAVCOMPT Form 2197. It will be prepared by the responsible office in the format illustrated in figure 3-2. The NAVCOMPT Form 2197-1 will specifically cite, by number, the allocation documents (NAVCOMPT Forms 2197) which are reflected therein. Program controls in effect in the unexpired years will be restated using the NAVCOMPT Form 2197-1. The NAVCOMPT Form 2197-1 will be distributed to administering offices to be used as a positive check on the accuracy of accounting records.

c. Source of Authority for Establishing and Adjusting the RDT&E,N Budget. The Office of the Chief of Naval Research (OCNR), in its supporting staff role to the Assistant Secretary of the Navy (Research, Engineering and Systems) (ASN(RE&S)), who is assigned responsibility for all matters relating to the RDT&E,N appropriation, will establish the RDT&E,N allocations in accordance with the amounts apportioned and allocated by the OMB, OSD, and Comptroller of the Navy. Such additional guidance as may be necessary to distribute allocated funds to administering offices will be assembled by the Office of the Chief of Naval Research (acting as staff to ASN(RE&S)) for the Chief of Naval Research ASN(RE&S) and his principal advisors, Director, Research, Test and Evaluation (OP-098). The Office of the Chief of Naval Research will: (1) maintain documentary records supporting the distribution of allocations as authorized in the RDT&E,N appropriation and will cite on each allocation the specific sources of authority for the action involved; (2) provide appropriate documentation for all RDT&E,N operating budget allocations; (3) ensure that operating budget allocations requested by the administering offices or initiated by ASN(RE&S) and his assistants are within

the authority granted to the Navy or, alternatively, will make provision for obtaining any required reprogramming approvals or deferral releases prior to implementation. When it is necessary to withdraw or defer previously authorized funds, OCNR will contact the administering office to ensure there are no outstanding commitments and obligations prior to executing the transaction NAVCOMPT Form 2197.

d. Identification of Financial Transactions in the RDT&E,N Operating Budget. In order to serve the needs of both the budget/program side and the accounting side of the Navy RDT&E,N organization, the RDT&E,N operating budget will identify financial data in accordance with the classifications used in the budget and the common data element codes used in the accounting system. The budget classifications to be identified in the RDT&E,N operating budget include the following: program year, administering organization, budget activity, and DOD program element. For the purposes of accounting, the accounting codes established elsewhere in this publication will be listed with each individual line item on the RDT&E,N operating budget. The specific accounting codes required include the Navy program element within the subhead.

302 ADMINISTERING OFFICE ALLOCATION PROCEDURE

1. RECORDS. The administering organization is required to record the program authorized as distributed in the RDT&E,N Operating Budget Allocation (NAVCOMPT Form 2197) as follows:

1. Total Program,
2. Unallocated Deferred Program, and
3. Maximum Reprogramming Limitation.

The recording of funds authorized and collection of related data must be maintained at the R&D project level for all OSD categories. The accounting ledgers will preserve items 5 and 6 listed in para. 301-4a above. Administering offices will establish at the program element level a control for the maximum reprogramming limitation amount to prevent any reprogramming actions in excess of the limitation specified. The balance of the data included in the RDT&E,N operating budget authorization is primarily of program/budget concern. Par. 502 specifies the entries to record the required data to the general ledger accounts maintained at the program element level. A description of the accounts involved is contained in Chapter 4.

2. ADMINISTERING OFFICE ALLOCATION DISTRIBUTION. The distribution by the administering office of funds authorized by the RDT&E,N Operating Budget Allocation (NAVCOMPT Form 2197) will be reported on the Administering Office Allocation Distribution (NAVCOMPT Form 2198) and will be reflected at the subhead, project

and task levels as required. The amounts established by the use of the NAVCOMPT Form 2198 must be balanced with the allocated amounts listed on the NAVCOMPT Form 2197 prior to the preparation of monthly reports. Specifically, the total program and the unallocated deferred program amounts must be reconciled. The administering office allocation distribution is illustrated in figure 3-3.

3. ALLOCATION ADJUSTMENTS

a. Administering Office Adjustments. Administering offices will utilize the Administering Office Allocation Distribution (NAVCOMPT Form 2198) for recording adjustments made locally within the authority granted to them by the RDT&E,N operating budget allocation not to exceed the maximum reprogramming limitation. Liaison between the administering office and their authorization accounting activity/financial information processing center should be established and maintained to assure the timely input of data necessary for the preparation of reports reflecting current status of funds at the program element and R&D project level.

b. Local Operating Budget Adjustments. Holders of local operating budgets may make transfers between R&D projects and task areas within a program element without prior approval, unless restricted by the management command. When local adjustments are made, the Trial Balance Report (NAVCOMPT Form 2199) will contain a footnote indicating that a local adjustment has been made. It is the responsibility of the local operating budget holder to assure that changes in funds between projects or tasks are reported on the NAVCOMPT Form 2199. The administering office will record these adjustments through the issuance of an amended Administrative Office Allocation Distribution (NAVCOMPT Forms 2198/2189-1).

303 INTERIM APPORTIONMENT PENDING ENACTMENT OF THE APPROPRIATION ACT

When an appropriation is not enacted by the beginning of the fiscal year, Congress passes a joint resolution effective at the beginning of the fiscal year permitting government agencies to obligate and expend funds for the support of continuing functions and programs. The resolution does not permit the initiation of new programs, since in its final action on the appropriation Congress may disapprove or reduce such new programs. Any record that may have been made by Congress or its committees with regard to either the appropriation or authorization bill is taken into account in interpreting the limits of the authority contained in the joint resolution. The procedure to be followed in authorizing the administering organizations to incur obligations under the authority of the joint resolution is no different than

when an appropriation is enacted, except that the DD Form 1105 (Apportionment/Reapportionment Schedule) is not executed by OMB. Otherwise, the documentation prepared by OSD, NAVCOMPT, and OCNR is the same.

304 ADMINISTERING OFFICE PROCEDURES IN DEVELOPING AND APPROVING OPERATING BUDGETS FOR FIELD ACTIVITIES AND CENTRALLY MANAGED PROGRAMS

1. **DEVELOPMENT OF BUDGETARY GUIDANCE BY ADMINISTERING ORGANIZATIONS.** The development and approval of operating budgets for field activities and for centrally managed programs of the administering organizations represent the last step in the process of planning, programming, and budgeting prior to actual execution of the approved program. The RDT&E program is considered primarily in terms of R&D projects, i.e., efforts directed to the development of equipments, systems, devices, and techniques or to the exploration of a field of knowledge, and secondarily in terms of the manner in which the program will be accomplished, i.e., by contracts or by R&D activity. Based on guidance from higher authority indicating the amounts anticipated to be available for execution of the RDT&E programs, the administering organizations will develop plans specifying program levels including support to be provided by contractual effort and the level for Navy in-house work. These plans will be developed through the combined efforts of program and project managers, financial managers, and personnel responsible for the management of the field activities. Based upon this review, the administering organization will accomplish the following:

- a. issue guidance to its field activities to permit the preparation of a request for an operating budget of the activity and its submission to the administering command as specified in yearly guidance. In addition to providing data on funds which the administering organization plans to issue directly to the field activity through the operating budget, the guidance will include planned manpower levels and such other data as necessary to develop their annual request for an operating budget;
- b. establish firm plans pending completion of the apportionment review, for the support of centrally managed programs funded under the administering office operating budget allocation.

2. REQUEST FOR OPERATING BUDGETS SUBMITTED BY FIELD ACTIVITIES

a. Field Activity Classification. The following listing identifies RDT&E,N operating budget holders under this accounting system authorized to distribute overhead expenses and those activities

that do not distribute overhead. Funds grantors will notify OCNR of any changes in the below listing:

Operating Budget With Overhead Distribution

Office of the Chief of Naval Research (OCNR)

Environmental Prediction Research Facility, Monterey, CA
Naval Ocean Research and Development Activity, Bay St.
Louis, MS

Naval Medical Research and Development Command
(NAVMEDRSCHDEVCOM)

Naval Aerospace Medical Research Laboratory,
NAVAEROSPREGMEDCEN, Pensacola, FL
Naval Medical Research Institute, Bethesda,
MD
Naval Submarine Medical Research Laboratory,
NAVSUBBASE, New London, Groton, CT
Naval Biodynamics Laboratory, New Orleans, LA
Naval Health Research Center, San Diego, CA

Space and Naval Warfare Systems Command (SPAWARSYSCOM)

Navy Personnel Research and Development Center,
San Diego, CA.

Naval Sea Systems Command

Naval Ordnance Missile Test Facility, White
Sands, NM
Naval Explosive Ordnance Disposal Facility,
Indian Head, MD

Naval Air Systems Command (NAVAIRSYSCOM)

Naval Weapons Evaluation Facility, Kirtland Air
Force Base, Albuquerque, NM

Operating Budget Without Overhead Distribution

OCNR

Commander, Operational Test and Evaluation Force, Norfolk,
VA
OCNR Branch Office: London
OCNR Detachments: Boston, Pasadena and Bay St. Louis
OCNR Liaison Office, Far East Tokyo

SPAWARSSYSCOM

Navy Space Systems Activity, Los Angeles,
CA

NAVMEDRSCHDEVCOM

Naval Dental Research Institute, Naval Base, Great
Lakes, IL
Naval Medical Research Unit No. 2, Manila, Republic of
the Philippines
Naval Medical Research Unit No. 3, American Embassy
Cairo Egypt (UAR)

Naval Supply Systems Command

Navy Clothing and Textile Research Facility,
Natick, MA

b. Submission Requirements. Budget statement requirements specified under Part II of this Handbook include the following:

1. Activities Distributing overhead
 - a. Request for Operating Budget (NAVCOMPT Form 2189)
 - b. Direct Cost Budget (NAVCOMPT Form 2190)
 - c. Overhead Budget (NAVCOMPT Form 2191)
2. Activities Not Distributing Overhead
 - a. Request for Operating Budget (NAVCOMPT Form 2189)
 - b. Direct Cost Budget (NAVCOMPT Form 2190)

c. Formulation of the Operating Budget by Field Activities.
As indicated above, management organizations will issue specific planning data and budgetary guidelines to their activities for the submission of budget statements. Commanding officers will prepare budgets based on their guidance. The operating budget approved by the commanding officer will be submitted to the management organizations for review and markup. An original and

two copies of each form will be prepared semiannually in accordance with administering office guidance. The first submission represents the annual financial plan of the activity for the

ensuing fiscal year whereas the second submission represents the semiannual update of the operating budget. The operating budget and its supporting exhibits are required to ensure a systematic review of workload and resource requirements in order to maximize the application of available resources to current Navy objectives.

d. Content of Request for Operating Budget (NAVCOMPT Form 2189). The NAVCOMPT Form 2189 will show the estimated total obligational authority the R&D activity will require for the projects assigned or to be assigned for the ensuing fiscal year, and planned obligations and accrued expenditures against this authority. It also includes planned reimbursable work to be performed by the activity expressed in the same financial terms. Detailed instructions for the preparation of NAVCOMPT Form 2189 are contained in Part II of this Handbook.

e. Direct Cost Budget and Overhead Budget (NAVCOMPT Forms 2190 and 2191). These two exhibits will be prepared by the field activities in support of the request for an operating budget; with the exception that the overhead budget exhibit will not be required from activities not distributing overhead. Detailed instructions for their preparation by the field activities are contained in Part II of this Handbook.

3. ADMINISTERING ORGANIZATION REVIEW OF REQUEST FOR OPERATING BUDGETS FROM FIELD ACTIVITIES. The administering organizations will utilize the request for operating budget and its supporting schedules to validate the manpower and funding requirements of the field activity. This review will cover at least the following items:

- a. consistency of manpower requirements with existing ceiling controls;
- b. availability of estimated resources from sponsors other than the administering organization;
- c. validity of overhead rates and the application of overhead costs to productive work;
- d. the overall level of operations at the activity including both direct and reimbursable work in relation to the manpower expected to be available; and
- e. the relationships of work performed under contracts to work performed on the station.

4. ISSUANCE OF APPROVED OPERATING BUDGET

a. General. The Approved Operating Budget (NAVCOMPT Form 2189-1) issued by the management organization transmits, to an activity, the authority to incur obligations for those programs funded directly by the administering organization. It will not be issued to other than an R&D activity. No authority to obligate the RDT&E,N Appropriation exists at the activity until receipt of the approved operating budget. Amounts shown in an approved operating budget against the reimbursable subhead does not constitute funding authorization, rather, it approves the volume of operations planned by the activity for its reimbursable program and related support costs to be financed either by the sponsor in overhead applications or by the management command in its R&D projects or management and support funding authority. Although the initial approved operating budget does identify funding authorizations to levels below the subhead, changes may be made below the subhead level (i.e., R&D project and task area or task) by the activity without prior management organization approval, unless restricted by the management organization. However, changes proposed between subheads will require the submission and approval of a revised approved operating budget and related supporting direct cost budget and overhead budget (when significant changes occur in the operations of an activity).

b. Preparation. The NAVCOMPT form 2189-1, see illustration figure 3-4, consists of six columns and will be completed as follows:

Column 1. Description--the description will consist of the subhead symbol, the R&D project code, and the task code listed under the applicable program year heading. For activities distributing overhead, the first entry of accounting classification will be under Budget Activity 6, Program Element ZZ, R&D Project 2000, and Task 000. Other lines of accounting classification will be listed in numerical order, subdivided by program year and subtotaled for the entire direct program and the entire reimbursable program. Subtotals will be shown for each subhead and R&D project. The reimbursable program will be identified by program year under Budget Activity 9, followed by the applicable reimbursable element number and seven zeros used as R&D project numbers and task codes. Prior fiscal year authorizations will be included on the NAVCOMPT Form 2189-1, and identified as separate line items, when the activity estimates that the liquidation of unobligated commitments and/or outstanding obligations will result in accrued expenditures of the fiscal year covered by the approved operating budget. Authorizations of all prior fiscal years which contain estimated unobligated carry-over amounts will also be included on the NAVCOMPT Form 2189-1, and identified as separate line items, in order to approve continued obligational authority for the activity. The grand total of the approved operating budget will be the sum of the total direct program and the total reimbursement program.

Column 2. Total Prior Authorizations--the total prior operating budget authorization amounts issued on a previous NAVCOMPT Form 2189-1, for line items which are still active. It includes all items on which accrued expenditures or obligations are still to be incurred.

Column 3. Authorizations this Document--new obligational authority for current program year and/or increases or decreases in obligational authority during the year. Increases or decreases in obligational authority for prior program years are also included.

Column 4. Total Authorizations--the sum of columns 2 and 3. Except for the reimbursable program, this constitutes the total cumulative obligational authority for the activity under the operating budget.

Column 5. Estimated Funded Accrued Expenditures--administering offices will approve targets for accrued expenditures at the level, operating budget, subhead, project, or task appropriate to their management practices. Targets for annual accrued expenditures will represent internal management control devices not subject to statutory limitations unless specific limitations of annual accrued expenditures are required.

Column 6. Estimated Military Expenses--the estimated statistical military expenses for the current fiscal year, listed by applicable budget line item.

General Provisions: Insert statement concerning fund availability for obligational purposes and U.S. Code 1517, limitations.

c. Distribution. The approved NAVCOMPT Form 2189-1 will be distributed as follows:

Approved Operating Budget Holder.	Original
AAA/FIPC of the OB Grantor	1 copy
AAA/FIPC of the OB Holder	1 copy

5. ISSUANCE OF APPROVED OPERATING BUDGET AMENDMENTS

A. Preparation. The NAVCOMPT Form 2189-1 will be used to issue operating budget revisions. Amendments may be made to appropriate line items without a complete rewrite of the operating budget. Amendments must include, as a minimum, the applicable line items involved, subhead total and grand total.

Heading. Same as original operating budget except that amendments will be numbered in numerical sequence during each fiscal year in the operating budget number block.

Column 1. Description--insert the appropriate accounting data of the line items that are being revised, added or deleted and the appropriate subtotal and grand total.

Column 2. Total Prior Authorizations--previous amounts in column 3 will be considered automatically transferred to column 2; accordingly, the revised line items, subhead and grand total for column 2 will be the same as previously listed in column 4.

Column 3. Authorizations this Document--insert the line items applicable to the amendment and the appropriate totals.

Column 4. Total Authorizations--insert the sum of columns 2 and 3 against applicable line items and totals.

Column 5. Estimated Funded Accrued Expenditures--insert line items applicable to the amendment and appropriate totals.

Column 6. Estimated Military Expenses--insert line items applicable to the amendment and appropriate totals.

b. Distribution. The distribution will be the same as that prescribed for Approved Operating Budget (NAVCOMPT Form 2189-1) in subpar. 4.

c. Message Authorization. When circumstances are such that time will not permit following routine procedures, amendments may be issued by message authorization or by telephone providing the conditions of NAVCOMPT Manual, subpar. 023204-2a are met for protection of both the operating budget grantor and recipient.

d. Fund Flow for Research, Development, Test and Evaluation, Navy Appropriation. The normal fund flow for the RDT&E,N appropriation is depicted in Figure 3-5.

OPERATING BUDGET ALLOCATION
RESEARCH DEVELOPMENT TEST AND EVALUATION NAVY
AS OF 31 OCTOBER 1984

NAVCOMPT FORM 2197

APPROPRIATION SYMBOL: 1741319

ADMINISTERING OFFICE: OFFICE OF THE CHIEF OF NAVAL RESEARCH

AUTHORIZATION NO. N00014840803-03

ALL AMOUNTS IN DOLLARS

3-18

PROGRAM AND ACCOUNTING CLASSIFICATIONS	BASE FOR REPRO- GRAMMING DD 1414	REPRO- GRAMMING ACTIONS DD 1415	OTHER PROGRAM ADJUSTMENTS		TOTAL PROGRAM	UNALLOCATED DEFERRED PROGRAM		APPROVED PROGRAM (TOTAL ALLOCATION)	MAXIMUM REPRO- GRAMMING LIMIT
			OSD	NAVY		OSD	NAVY		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
PROGRAM YEAR 1984									
BUDGET ACTIVITY 1 - TECHNOLOGY BASE									
0601153N DEFENSE RESEARCH SCIENCES W1AE	60,000	-	-	-	60,000	-	-	60,000	70,000
TOTAL BUDGET ACTIVITY 1	60,000	-	-	-	60,000	-	-	60,000	
BUDGET ACTIVITY 3 - STRATEGIC PROGRAMS									
0603371N TRIDENT II W3HH	500,000	-	-	-	500,000	300,000	-	200,000	200,000
TOTAL BUDGET ACTIVITY 3	500,000	-	-	-	500,000	300,000	-	200,000	
BUDGET ACTIVITY 4 - TACTICAL PROGRAMS									
0604704N OCEANOGRAPHIC INSTRUMENTATION SUPPORT W4PZ	1,000,000	-	400,000	-	1,400,000	400,000	-	1,000,000	1,299,000
0603736N STRIKE WARFARE TECHNOLOGY W4WY	2,500,000	-	100,000	-	2,600,000	-	-	2,600,000	3,999,000
TOTAL BUDGET ACTIVITY 4	3,500,000	-	500,000	-	4,000,000	400,000	-	3,600,000	
BUDGET ACTIVITY 6 - DEFENSEWIDE MISSION SUPPORT									
0605154N CENTER FOR NAVAL ANALYSIS, NAVY W668	1,000,000	-	-	-	1,000,000	-	50,000	950,000	950,000
TOTAL BUDGET ACTIVITY 6	1,000,000	-	-	-	1,000,000	-	50,000	950,000	
TOTAL W	5,060,000	-	500,000	-	5,560,000	700,000	50,000	4,810,000	

GENERAL PROVISIONS: (APPLICABLE TO PROGRAM YEAR 1984 ONLY)

1. FUNDED REIMBURSEMENTS: IN ADDITION TO THE AMOUNTS AUTHORIZED HEREIN, AN AMOUNT OR AMOUNTS EQUAL TO THE VALUE OF ORDERS RECEIVED AND ACCEPTED WITHIN THE FISCAL YEAR FOR REIMBURSABLE WORK AND SERVICES IS HEREBY AUTOMATICALLY APPORTIONED UPON RECEIPT AND ACCEPTANCE OF SUCH ORDERS PURSUANT TO THE LETTERS OF THE DIRECTOR OF THE BUREAU OF THE BUDGET DATED 6 DECEMBER 1957 AND 3 SEPTEMBER 1959.
2. UNFUNDED REIMBURSEMENTS: UNFUNDED REIMBURSABLE RESOURCES WILL BE PROGRAMMED AND OBLIGATED IN REIMBURSABLE SUBHEADS UNLESS SPECIFIC AUTHORIZATION IS PROVIDED HEREIN TO UTILIZE SUCH RESOURCES TO INCREASE AMOUNTS AVAILABLE FOR OBLIGATION IN DIRECT SUBHEADS FOR DIRECT PROGRAMS. UNFUNDED REIMBURSABLE OBLIGATIONS ARE LIMITED TO THE LOWER OF (1) THE YEAR-END GROSS UNFUNDED ACCOUNTS RECEIVABLE OR (2) THE AMOUNT SPECIFICALLY INCLUDED HEREIN AS AN UNFUNDED REIMBURSABLE AUTHORIZATION.
3. APPLICATION OF 31 U.S. CODE 1517 (FORMALLY PART OF SECTION 3679, R.S.): OBLIGATIONS IN EXCESS OF THE MAXIMUM REPROGRAMMING LIMITATION FOR EACH PROGRAM ELEMENT OR ANY OBLIGATION OF DEFERRED PROGRAMS OR FUNDS WILL CONSTITUTE A VIOLATION OF 31 U.S. CODE 1517 AS WILL OBLIGATIONS IN EXCESS OF THE TOTAL AMOUNT AUTHORIZED FOR THE YEAR.
4. DELEGATION OF FINANCIAL RESPONSIBILITY: IN ACCORDANCE WITH ASN(R&D) LETTER OF 8 JULY 1975, AS AMENDED, THE RECIPIENT OF THIS ALLOCATION IS CHARGED WITH ALL LEGAL RESPONSIBILITY, FINANCIAL CONTROL, JURISDICTIONS AND RESPONSIBILITIES FOR FUNDS AUTHORIZED HEREIN.
5. EXPIRATION OF OBLIGATIONAL AUTHORITY: THE FUNDS AUTHORIZED HEREIN WILL EXPIRE FOR OBLIGATION ON 30 SEPTEMBER 19**.
6. REFERENCE: DETAILED EXPLANATIONS OF THE USE AND FUNCTION OF THIS DOCUMENT ARE CONTAINED IN FINANCIAL MANAGEMENT OF RESOURCES, RDT&EN, PART 1 (NAVSO P-3062-1).

ALLOCATION DOCUMENTATION: THE ALLOCATIONS EFFECTED HEREIN WERE AUTHORIZED BY THE FOLLOWING DOCUMENT(S):

1. CND MEMU FOR DIST LIST, NO. 84-02, OF 22 SEP 1983
2. PROVISIONS OF THE CONTINUING RESOLUTION AUTHORITY
3. PROVISIONS OF THE HAC FINAL MARK, ADVANCE, UNSIGNED

=====	=====	=====
DATE APPROVED	EFFECTIVE DATE	DIRECTOR FINANCIAL MANAGEMENT/COMPTROLLER, RESPONSIBLE OFFICE
-----	-----	-----
		(TYPE OR PRINT NAME) (SIGNATURE OF AUTHORIZING OFFICIAL)
	APPROVED	
	BY	
=====	=====	=====

OPERATING BUDGET ALLOCATION STATUS REPORT
RESEARCH DEVELOPMENT TEST AND EVALUATION NAVY
AS OF 31 OCTOBER 1984

NAVCOMPT FORM 2197-1

APPROPRIATION SYMBOL: 1741319

ADMINISTERING OFFICE: OFFICE OF THE CHIEF OF NAVAL RESEARCH

AUTHORIZATION NO. N00014840803-03

ALL AMOUNTS IN DOLLARS

PROGRAM AND ACCOUNTING CLASSIFICATIONS	BASE FOR REPRO- GRAMMING DD 1414	REPRO- GRAMMING ACTIONS DD 1415	OTHER PROGRAM ADJUSTMENTS		TOTAL PROGRAM	UNALLOCATED DEFERRED PROGRAM		APPROVED PROGRAM (TOTAL ALLOCATION)	MAXIMUM REPRO- GRAMMING LIMIT
			OSD	NAVY		OSD	NAVY		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
PROGRAM YEAR 1984 BUDGET ACTIVITY 1 - TECHNOLOGY BASE									
0601152N IN-HOUSE INDEPENDENT LAB RESEARCH (CONGRESSIONAL WIAE INTEREST)	90,703	-	-2,047	-	88,656	-	-	88,656	88,656
0601153N DEFENSE RESEARCH SCIENCES WIAE	2,541	-	-	-	2,541	-	-	2,541	6,540
0602633N UNDERSEA WARFARE WEAPONRY TECHNOLOGY WIAN	4,401	60	-203	-	4,258	-	-	4,258	7,786
0602711N UNDERSEA TARGET SURVEILLANCE WIAE	5,751	-	-	-	5,751	-	-	5,751	5,751
0602712N SURFACE/AEROSPACE TARGET SURVEILLANCE WIAE	2,419	-	-	-	2,419	-	-	2,419	2,419
0602721N COMMAND & CONTROL TECHNOLOGY WIAE	675	-	-	-	675	-	-	675	675
TOTAL BUDGET ACTIVITY 1									
TOTAL W	106,490	60	-2,250	-	104,300	-	-	104,300	

ADMINISTERING OFFICE ALLOCATION DISTRIBUTION
RESEARCH DEVELOPMENT TEST AND EVALUATION NAVY
ALL AMOUNTS IN DOLLARS

ADMINISTERING OFFICE OFFICE OF THE CHIEF OF NAVAL RESEARCH			APPROPRIATION SYMBOL 17*1319			DATE OF ALLOCATION DISTRIBUTION 31 OCTOBER 19**			TRANSMITTAL NUMBER 84-3			
PROGRAM & ACCOUNTING CLASS			PREVIOUSLY AUTHORIZED			CHANGE			REVISED			
PROGRAM YEAR	SUBHEAD	NAVY P/E CODE	R&D PROJ-JECT CODE	ALLOC AUTH DEF PROGRAM	ALLOC AUTH APPROVED PROGRAM	MAXIMUM REPRO-GRAMMING LIMIT	ALLOC AUTH DEF PROGRAM	ALLOC AUTH APPROVED PROGRAM	MAXIMUM REPRO-GRAMMING LIMIT	ALLOC AUTH DEF PROGRAM	ALLOC AUTH APPROVED PROGRAM	MAXIMUM REPRO-GRAMMING LIMIT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
PROGRAM YEAR 1984												
W1AE 0601153N	AE		1102	25,000	30,000	70,000	-25,000	30,000			60,000	70,000
			1103	25,000			-25,000	25,000			25,000	
			1107		10,000			5,000			15,000	
					20,000						20,000	
W3HH 0603371N	HH		1452	275,000	125,000	450,000	25,000	75,000	100,000	300,000	200,000	550,000
				275,000	125,000		25,000	75,000		300,000	200,000	
W4PZ 0603549N	PZ				1,400,000	1,500,000	400,000	-400,000		400,000	1,000,000	1,500,000
			1774		1,400,000		400,000	-400,000		400,000	1,000,000	
W4WY 0603736N	WY							2,600,000	3,999,000		2,600,000	3,999,000
			1572					2,600,000			2,600,000	
W526 0303901N	26			50,000	950,000	1,000,000				50,000	950,000	1,000,000
			7092	25,000	300,000					50,000	300,000	
			7093		400,000						400,000	
			7094		250,000						250,000	
TOTAL W				350,000	2,505,000		400,000	2,305,000		750,000	4,810,000	
SIGNATURE OF AUTHORIZING OFFICIAL										DATE		

3-21

CH. 1

APPROVED OPERATING BUDGET
(R&D ACTIVITIES)
(7000)

FROM: CHIEF OF NAVAL RESEARCH CODE 01123 DEPARTMENT OF THE NAVY ARLINGTON VA 22217	UIC NO 00014	APPROVED BY (SIGNATURE & RANK)	APPROVAL DATE 10-31-66	ACCOUNTABLE ACTIVITY OFFICE OF THE CHIEF OF NAVAL RESEARCH CODE 01123 DEPARTMENT OF THE NAVY ARLINGTON VA 22217
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TO: OFFICER IN CHARGE OFFICE OF THE CHIEF OF NAVAL RESEARCH DETACHMENT PASADENA 1030 EAST GREEN STREET PASADENA CA 91106	UIC NO 62887	ACCOUNTABLE ACTIVITY COMMANDING OFFICER (CODE 532) NAVAL SUPPLY CENTER 937 NORTH HARBOR DRIVE SAN DIEGO CA 92132	UIC NO 00244	OPERATING BUDGET NO. N000148408 AMENDMENT 03-03 APPROPRIATION 17*1319 SYMBOL 17*1319
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DESCRIPTION (1)	OBLIGATIONAL AUTHORITY			ESTIMATED FUNDED ACCRUED EXPENDITURES (5)	ESTIMATED MILITARY EXPENSES (6)
	TOTAL PRIOR AUTHORIZATIONS (2)	AUTHORIZATIONS THIS DOCUMENT (3)	TOTAL AUTHORIZATIONS (4)		
PROGRAM YEAR 1966					
WIAE 01102 010	\$160,000	\$5,000	\$165,000	\$32,000	-0-
WIAE 01103 0A0	300,000	-0-	300,000	1,500	-0-
WIAE 01107 0J0	500,000	30,000	530,000	90,100	\$10,000
W4PZ 01774 800	150,000	-0-	150,000	5,000	-0-
PROGRAM YEAR 1967					
WIAE 01102 010	-0-	25,000	25,000		
WIAE 01103 0A0	-0-	225,000	225,000		
WIAE 01107 0J0	-0-	310,000	310,000		
W4PZ 01774 080	-0-	150,000	150,000		
PURPOSE: THIS AMENDMENT PROVIDES FUNDS TO COVER PROJECT OFFICER TRAVEL DURING FY 1966.					
REPORTING: REPORTING SHOULD BE IN ACCORDANCE WITH CHAPTER 6 OF NAVSO P-3062-2.					
U.S. CODE 1517: ALL FINANCIAL CONTROL, JURIS- DICTION, AND RESPONSIBILITY UNDER U.S. CODE 1517 AND REGULATIONS THERE- UNDER ARE PASSED TO THE OPERATING BUDGET HOLDER.					
NOTE: N.D.A SUBJECT TO 31 U.S. CODE 1517 AT P/E LEVEL TOTALS	1,110,000	745,000	1,855,000	128,600	10,000

FUND FLOW FOR RESEARCH, DEVELOPMENT, TEST AND EVALUATION,
NAVY APPROPRIATION

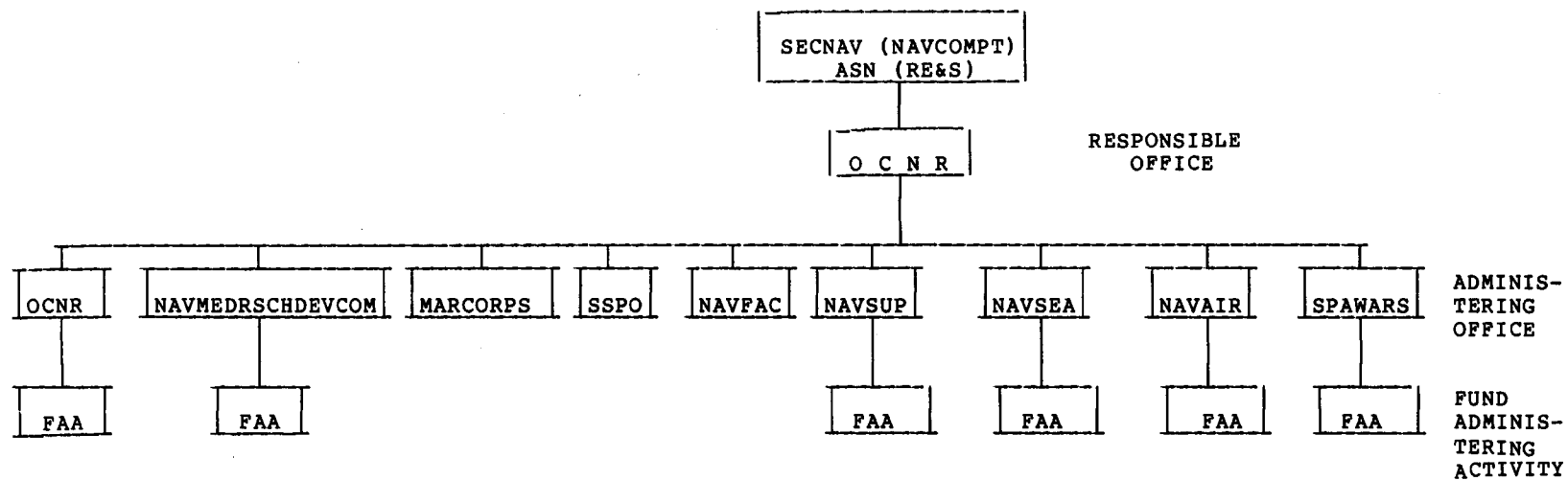


FIGURE 3-5

CHAPTER 4
UNIFORM GENERAL LEDGER ACCOUNTS

<u>PAR.</u>		<u>PAGE</u>
400	GENERAL.	4-3
401	CLASSIFICATION OF UNIFORM GENERAL LEDGER ACCOUNTS.	4-3
402	FUNCTIONS OF UNIFORM GENERAL LEDGER ACCOUNTS.	4-17

CHAPTER 4
UNIFORM GENERAL LEDGER ACCOUNTS

400 GENERAL

The uniform general ledger account (UGLA) structure of the RDT&E,N accounting system provides a uniform method for classifying all financial transactions into assets, liabilities, investments, income, expenses, or memorandum/budgetary and is used to summarize and control all financial transactions. Subsidiary records are to be maintained to provide accounting detail to properly classify and record transactions necessary to meet the requirements for appropriation accounting at the responsible and administering office levels. General ledgers will be maintained by the responsible office at the appropriation and subhead level. Subsidiary records will be maintained at the R&D project levels. Administering offices will maintain UGLA's for each subhead they administer under the RDT&E,N Appropriation. Subsidiary records will be maintained at the R&D project level.

401 CLASSIFICATION OF GENERAL LEDGER ACCOUNTS

The UGLA structure provides for major classification of accounts. Memorandum and budgetary accounts are included on the trial balance reports and selected accounts will be converted to related asset and income accounts at the subhead level. The major classifications of accounts are:

<u>Major Classification</u>	<u>Account Numbers</u>
Asset Accounts	1000-1960
Liability Accounts	2000-2990
Investment Accounts	3000-3900
Income Accounts	4000-4027
Expense Accounts	5000-5400
Memorandum and Budgetary Accounts	9350-9770

The UGLA structure to be maintained by the responsible office (RO) and administering offices (AO) by major classification are as follows:

UNIFORM GENERAL LEDGER ACCOUNTS

Account No.	Account Title	RO	AO	Source (See Notes at end of par. for Source)
<u>Assets (1000-1960)</u>				
1010	Appropriation Authorizations	X		
1011	Appropriations Realized	X		1/
1012	Appropriation Transfers - Prior Years	X		2/
1013	Appropriation Transfers - Current Year	X		2/
1020	Budget Activity Authorizations	X	X	
1021	Allocations Authorized - Approved/ Direct Programs	X	X	3/7/
1022	Allocations Authorized - Deferred Programs	X	X	3/7/
1031	Allotments/Operating Budgets Authorized		X	11/
1040	Funds Collected - Automatic	X	X	
1041	Funds Collected - Automatic - Intra- Appropriation	X	X	3/4/11/
1042	Funds Collected - Automatic - Other Defense Accounts	X	X	3/4/11/
1043	Funds Collected - Automatic - Foreign Military Sales	X	X	3/4/11/
1044	Funds Collected - Automatic - Non- Federal Sources	X	X	3/4/11/
1045	Funds Collected - Automatic - MAE	X	X	3/4/11/
1046	Funds Collected - Automatic - Off- Budget, Federal Agencies	X	X	3/4/11/
1047	Funds Collected - Automatic - Other Non-Defense Accounts	X	X	3/4/11/

<u>Account No.</u>	<u>Account Title</u>	<u>RO</u>	<u>AO</u>	<u>Source</u> (See Notes at end of par. for Source)
	<u>Assets (1000-1960)</u>			
<u>1050</u>	Funds Collected - Other Than Automatic	X	X	
<u>1051</u>	Funds Collected - Other Than Automatic Intra-Appropriation	X	X	<u>3/4/11/</u>
<u>1052</u>	Funds Collected - Other Than Automatic - Other Defense Accounts	X	X	<u>3/4/11/</u>
<u>1053</u>	Funds Collected - Other Than Automatic - Foreign Military Sales	X	X	<u>3/4/11/</u>
<u>1054</u>	Funds Collected - Other Than Automatic - Non-Federal Sources	X	X	<u>3/4/11/</u>
<u>1055</u>	Funds Collected - Other Than Automatic - MAE	X	X	<u>3/4/11/</u>
<u>1056</u>	Funds Collected - Other Than Automatic - Off-Budget Federal Agencies	X	X	<u>3/4/11/</u>
<u>1057</u>	Funds Collected - Other Than Automatic - Other Non-Defense Accounts	X	X	<u>3/4/11/</u>
<u>1060</u>	Funds Disbursed	X	X	<u>3/4/11/</u>
<u>1100</u>	Accounts Receivable - U.S. Government Agencies	X	X	
<u>1111</u>	Accounts Receivable - Automatic - Billed - Intra-Appropriation	X	X	<u>3/11/</u>
<u>1112</u>	Accounts Receivable - Automatic - Billed - Other Defense Accounts	X	X	<u>3/11/</u>
<u>1113</u>	Accounts Receivable - Automatic - Billed - Foreign Military Sales	X	X	<u>3/11/</u>
<u>1115</u>	Accounts Receivable - Automatic - Billed - MAE	X	X	<u>3/11/</u>
<u>1116</u>	Accounts Receivable - Automatic - Billed - Off-Budget, Federal Agencies	X	X	<u>3/11/</u>
<u>1117</u>	Accounts Receivable - Automatic - Billed - Other Non-Defense Accounts	X	X	<u>3/11/</u>

4-5

CH. 1

401

Account No.	Account Title	RO	AO	Source (See Notes at end of par. for Source)
<u>Assets (1000-1960)</u>				
1100	(Cont'd)			
1121	Accounts Receivable - Automatic - Unbilled - Intra-Appropriation	X	X	<u>3/11/</u>
1122	Accounts Receivable - Automatic - Unbilled - Other Defense Accounts	X	X	<u>3/11/</u>
1123	Accounts Receivable - Automatic - Unbilled - Foreign Military Sales	X	X	<u>3/11/</u>
1125	Accounts Receivable - Automatic - Unbilled - MAE	X	X	<u>3/11/</u>
1126	Accounts Receivable - Automatic - Unbilled - Off-Budget, Federal Agencies	X	X	<u>3/11/</u>
1127	Accounts Receivable - Automatic - Unbilled - Other Non-Defense Accounts	X	X	<u>3/11/</u>
1151	Accounts Receivable - Other Than Auto- matic - Billed - Intra-Appropriation	X	X	<u>3/11/</u>
1152	Accounts Receivable - Other Than Auto- matic - Billed - Other Defense Accounts	X	X	<u>3/11/</u>
1153	Accounts Receivable - Other Than Auto- matic - Billed - Foreign Military Sales	X	X	<u>3/11/</u>
1155	Accounts Receivable - Other Than Auto- matic - Billed - MAE	X	X	<u>3/11/</u>
1156	Accounts Receivable - Other Than Auto- matic - Billed - Off-Budget, Federal Agencies	X	X	<u>3/11/</u>
1157	Accounts Receivable - Other Than Auto- matic - Billed - Other Non-Defense Accounts	X	X	<u>3/11/</u>
1161	Accounts Receivable - Other Than Auto- matic - Unbilled - Intra-Appropriation	X	X	<u>3/11/</u>
1162	Accounts Receivable - Other Than Auto- matic - Unbilled - Other Defense Accounts	X	X	<u>3/11/</u>

<u>Account No.</u>	<u>Account Title</u>	<u>RO</u>	<u>AO</u>	<u>Source</u> (See Notes at end of par. for Source)
<u>Assets (100-1960)</u>				
1100	(Cont'd)			
1163	Accounts Receivable - Other Than Automatic - Unbilled - Foreign Military Sales	X	X	<u>3/11/</u>
1165	Accounts Receivable - Other Than Automatic - Unbilled - MAE	X	X	<u>3/11/</u>
1166	Accounts Receivable - Other Than Automatic - Unbilled - Off-Budget, Federal Agencies	X	X	<u>3/11/</u>
1167	Accounts Receivable - Other Than Automatic - Other Non-Defense Accounts	X	X	<u>3/11/</u>
1200	Accounts Receivable - Public	X	X	
1214	Accounts Receivable - Automatic - Billed - Non-Federal Sources	X	X	<u>3/11/</u>
1224	Accounts Receivable - Automatic - Unbilled - Non-Federal Sources	X	X	<u>3/11/</u>
1254	Accounts Receivable - Other Than Automatic - Billed - Non-Federal Sources	X	X	<u>3/11/</u>
1264	Accounts Receivable - Other Than Automatic - Unbilled - Non-Federal Sources	X	X	<u>3/11/</u>
1320	Other Receivables and Refunds	X	X	<u>3/11/</u>
1512	Travel Advances	X	X	<u>3/11/</u>
1513	Advances to U.S. Government Agencies	X	X	<u>3/11/</u>

<u>Account No.</u>	<u>Account Title</u>	<u>RO</u>	<u>AO</u>	<u>Source</u> (See Notes at end of par. for Source)
<u>Assets (1000-1960)</u>				
1650	Property	X	X	
1653	Plant Equipment	X	X	
1654	Industrial Production Equipment	X	X	<u>3/11/</u>
<u>1810</u>	Reimbursable Orders Received - Auto- matic	X	X	<u>3/11/</u>
1811	Reimbursable Orders Received - Auto- matic - Intra-Appropriation	X	X	<u>3/11/</u>
1812	Reimbursable Orders Received - Auto- matic - Other Defense Accounts	X	X	<u>3/11/</u>
1813	Reimbursable Orders Received - Auto- matic - Foreign Military Sales	X	X	<u>3/11/</u>
1814	Reimbursable Orders Received - Auto- matic - Non-Federal Sources	X	X	<u>3/11/</u>
1815	Reimbursable Orders Received - Auto- matic - MAE	X	X	<u>3/11/</u>
1816	Reimbursable Orders Received - Auto- matic - Off-Budget, Federal Agencies	X	X	<u>3/11/</u>
1817	Reimbursable Orders Received - Auto- matic - Other Non-Defense Accounts	X	X	<u>3/11/</u>
<u>1860</u>	Apportioned Anticipated Reimburse- ments - Other Than Automatic	X		
1861	Apportioned Anticipated Reimburse- ments - Other Than Automatic - Intra- Appropriation	X		<u>5/</u>
1862	Apportioned Anticipated Reimburse- ments - Other Than Automatic - Other Defense Accounts	X		<u>5/</u>
1863	Apportioned Anticipated Reimburse- ments - Other Than Automatic - Foreign Military Sales	X		<u>5/</u>

<u>Account No.</u>	<u>Account Title</u>	<u>RO</u>	<u>AO</u>	<u>Source</u> (See Notes at end of par. for Source)
<u>Assets (1000-1960)</u>				
1860	(Cont'd)			
1864	Apportioned Anticipated Reimbursements - Other Than Automatic - Non-Federal Sources	X		<u>5/</u>
1865	Apportioned Anticipated Reimbursements - Other Than Automatic - MAE	X		<u>5/</u>
1866	Apportioned Anticipated Reimbursements - Other Than Automatic - Off-Budget, Federal Agencies	X		<u>5/</u>
1867	Apportioned Anticipated Reimbursements - Other Than Automatic - Other Non-Defense Accounts	X		<u>5/</u>
<u>1920</u>	Undistributed Disbursements	X	X	<u>3/4/11/12/</u>
<u>1930</u>	Undistributed Expenses/Costs	X	X	<u>3/11/</u>
<u>1960</u>	Unmatched Funds Disbursed	X	X	<u>3/4/11/</u>
<u>Liability Accounts (2000-2990)</u>				
<u>2000</u>	Accounts Payable - U.S. Government Agencies	X	X	<u>3/11/</u>
<u>2100</u>	Accounts Payable - Public	X	X	<u>3/11/</u>
<u>2200</u>	Advances Received	X	X	<u>3/11/</u>
2220	Advances Received - Other	X	X	<u>3/11/</u>
<u>2910</u>	Undistributed Collections		X	<u>3/6/11/</u>
<u>2980</u>	Unreported Transactions	X	X	<u>3/11/</u>
<u>2990</u>	Undistributed Collections (Contra)		X	<u>3/6/</u>

<u>Account No.</u>	<u>Account Title</u>	<u>RO</u>	<u>AO</u>	<u>Source</u> (See Notes at end of par. for Source)
<u>Investment Accounts (3000-3900)</u>				
3010	Available for Apportionment - Obligational Authority	X		<u>1/5/</u>
<u>3030</u>	Unallocated Apportionments	X		
<u>3031</u>	Unallocated Apportionments - Direct/Obligational Authority	X		<u>7/</u>
3032	Unallocated Apportionments - Anticipated Reimbursements/Reimbursable Obligational Authority	X		<u>7/</u>
<u>3040</u>	Allocations Granted			
<u>3041</u>	Allocations Granted - Direct/Obligational Authority	X		<u>8/</u>
3042	Allocations Granted - Anticipated Reimbursements/Reimbursable Obligational Authority	X		<u>8/</u>
<u>3110</u>	Unallotted Allocations	X	X	
<u>3111</u>	Unallotted Allocations - Obligational Authority - Approved/Quarterly Direct Programs	X	X	<u>3/7/</u>
3112	Unallotted Allocations - Deferred Programs	X	X	<u>3/7/</u>
3113	Unallotted Allocations - Anticipated Reimbursements/Quarterly Reimbursable Obligational Authority	X	X	<u>3/7/</u>
3114	Unallotted Allocations - Combined Authorizations	X	X	<u>3/13/</u>
3140	Authorizations Granted		X	<u>13/</u>

4-10

4-11

CH. 1

<u>Account No.</u>	<u>Account Title</u>	<u>RO</u>	<u>AO</u>	<u>Source</u> (See Notes at end of par. for Source)
<u>Investment Accounts (3000-3900)</u>				
<u>3210</u>	Uncommitted/Unobligated Authorizations	X	X	
<u>3211</u>	Uncommitted/Unobligated Authorizations - Direct Program	X	X	<u>3/11/</u>
<u>3212</u>	Uncommitted/Unobligated Authorizations - Reimbursable Program	X	X	<u>3/11/</u>
<u>3220</u>	Unobligated Commitments	X	X	
<u>3221</u>	Unobligated Commitments - Direct Program	X	X	<u>3/11/</u>
<u>3222</u>	Unobligated Commitments - Reimbursable Program	X	X	<u>3/11/</u>
<u>3230</u>	Undelivered Orders/Outstanding Obliga- tions	X	X	
<u>3231</u>	Undelivered Orders/Outstanding Obliga- tions - Direct Program	X	X	<u>3/11/</u>
<u>3232</u>	Undelivered Orders/Outstanding Obliga- tions - Reimbursable Program	X	X	<u>3/11/</u>
<u>3300</u>	Accrued Expenditures/Expenses	X	X	
<u>3310</u>	Accrued Expenditures/Expenses - Direct Program	X	X	<u>3/11/</u>
<u>3320</u>	Accrued Expenditures/Expenses - Reim- bursable Program	X	X	<u>3/11/</u>
<u>3900</u>	Net Investment From Appropriations	X	X	<u>3/11/</u>
<u>Income Accounts (4000-4027)</u>				
<u>4000</u>	Income	X	X	
<u>4011</u>	Income - Automatic - Intra-Appropri- ation	X	X	<u>3/11/</u>

<u>Account No.</u>	<u>Account Title</u>	<u>RO</u>	<u>AO</u>	<u>Source</u> (See Notes at end of par. for Source)
<u>Income Accounts (4000-4027)</u>				
<u>4000</u>	Income (Cont'd)			
<u>4012</u>	Income - Automatic - Other Defense Accounts	X	X	<u>3/11/</u>
4013	Income - Automatic - Foreign Military Sales	X	X	<u>3/11/</u>
4014	Income - Automatic - Non-Federal Sources	X	X	<u>3/11/</u>
4015	Income - Automatic - MAE	X	X	<u>3/11/</u>
4016	Income - Automatic - Off-Budget, Federal Agencies	X	X	<u>3/11/</u>
4017	Income - Automatic - Other Non-Defense Accounts	X	X	<u>3/11/</u>
4021	Income - Other Than Automatic - Intra- Appropriation	X	X	<u>3/11/</u>
4022	Income - Other Than Automatic - Other Defense Accounts	X	X	<u>3/11/</u>
4023	Income - Other Than Automatic - Foreign Military Sales	X	X	<u>3/11/</u>
4024	Income - Other Than Automatic - Non- Federal Sources	X	X	<u>3/11/</u>
4025	Income - Other Than Automatic - MAE	X	X	<u>3/11/</u>
4026	Income - Other Than Automatic - Off- Budget, Federal Agencies	X	X	<u>3/11/</u>
4027	Income - Other Than Automatic - Other Non-Defense Accounts	X	X	<u>3/11/</u>
<u>Expense Accounts (5000-5400)</u>				
<u>5000</u>	Cost of Work or Services for Others	X	X	<u>3/11/</u>
<u>5100</u>	Direct Costs	X	X	<u>3/11/</u>
<u>5200</u>	Production/Indirect Expense	X	X	<u>3/11/</u>

<u>Account No.</u>	<u>Account Title</u>	<u>RO</u>	<u>AO</u>	<u>Source</u> (See Notes at end of par. for Source)
<u>Expense Accounts (5000-5400)</u>				
<u>5300</u>	General Expenses	X	X	<u>3/11/</u>
<u>5400</u>	Costs and Expenses Applied	X	X	<u>3/11/</u>
<u>Memorandum and Budgetary Accounts (9351-9770)</u>				
9351	Direct Military Labor		X	<u>11/</u>
9352	Indirect Military Labor		X	<u>11/</u>
9353	Military Duty		X	<u>11/</u>
<u>9400</u>	Contributed Costs		X	<u>3/11/</u>
4-13	9611	Accounts Receivable - Other Than Auto- matic - Billed - Intra-Appropriation	X	<u>11/</u>
	9612	Accounts Receivable - Other Than Auto- matic - Billed - Other Defense Accounts	X	<u>11/</u>
	9613	Accounts Receivable - Other Than Auto- matic - Billed - Foreign Military Sales	X	<u>11/</u>
	9614	Accounts Receivable - Other Than Auto- matic - Billed - Non-Federal Sources	X	<u>11/</u>
	9615	Accounts Receivable - Other Than Auto- matic - Billed - MAE	X	<u>11/</u>
	9616	Accounts Receivable - Other Than Auto- matic - Billed - Off-Budget, Federal Agencies	X	<u>11/</u>
	9617	Accounts Receivable - Other Than Automatic - Billed - Other Non-Defense Accounts	X	<u>11/</u>
CH. 1	9621	Accounts Receivable - Other Than Auto- matic - Unbilled - Intra-Appropriation	X	<u>11/</u>

Account No.	Account Title	RO	AO	Source (See Notes at end of par. for Source)
<u>Memorandum and Budgetary Accounts (9351-9770)</u>				
9622	Accounts Receivable - Other than Automatic - Unbilled - Other Defense Accounts		X	<u>11/</u>
9623	Accounts Receivable - Other than Automatic - Unbilled - Foreign Military Sales		X	<u>11/</u>
9624	Accounts Receivable - Other than Automatic - Unbilled - Non-Federal Sources		X	<u>11/</u>
9625	Accounts Receivable - Other than Automatic - Unbilled - MAE		X	<u>11/</u>
9626	Accounts Receivable - Other than Automatic - Unbilled - Off-Budget, Federal Agencies		X	<u>11/</u>
9627	Accounts Receivable - Other than Automatic - Unbilled - Other Non-Defense Accounts		X	<u>11/</u>
9631	Reimbursement Income - Other Than Automatic - Intra-Appropriation		X	<u>11/</u>
9632	Reimbursement Income - Other Than Automatic - Other Defense Accounts		X	<u>11/</u>
9633	Reimbursement Income - Other Than Automatic - Foreign Military Sales		X	<u>11/</u>
9634	Reimbursement Income - Other Than Automatic - Non-Federal Sources		X	<u>11/</u>
9635	Reimbursement Income - Other Than Automatic - MAE		X	<u>11/</u>
9636	Reimbursement Income - Other Than Automatic - Off-Budget, Federal Agencies		X	<u>11/</u>
9637	Reimbursement Income - Other Than Automatic - Other Non-Defense Accounts		X	<u>11/</u>
9641	Reimbursements Collected - Other Than Automatic - Intra-Appropriation		X	<u>11/</u>
9642	Reimbursements Collected - Other Than Automatic - Other Defense Accounts		X	<u>11/</u>

Account No.	Account Title	RO	AO	Source (See Notes at end of par. for Source)
<u>Memorandum and Budgetary Accounts (9351-9770)</u>				
9643	Reimbursements Collected - Other Than Automatic - Foreign Military Sales		X	<u>11/</u>
9644	Reimbursements Collected - Other Than Automatic - Non-Federal Sources		X	<u>11/</u>
9645	Reimbursements Collected - Other Than Automatic - MAE		X	<u>11/</u>
9646	Reimbursements Collected - Other Than Automatic - Off-Budget, Federal Agencies		X	<u>11/</u>
9647	Reimbursements Collected - Other Than Automatic - Other Non-Defense Accounts		X	<u>11/</u>
9710	Anticipated Orders - Automatic	X		<u>9/</u>
9711	Anticipated Orders - Automatic - Intra- Appropriation	X		<u>9/</u>
9712	Anticipated Orders - Automatic - Other Defense Accounts	X		<u>9/</u>
9713	Anticipated Orders - Automatic - Foreign Military Sales	X		<u>9/</u>
9714	Anticipated Orders - Automatic - Non- Federal Sources	X		<u>9/</u>
9715	Anticipated Orders - Automatic - MAE	X		<u>9/</u>
9716	Anticipated Orders - Automatic - Off- Budget, Federal Agencies	X		<u>9/</u>
9717	Anticipated Orders - Automatic - Other Non-Defense Accounts	X		<u>9/</u>
9720	Anticipated Orders - Other Than Auto- matic	X		<u>9/</u>
9721	Anticipated Orders - Other Than Auto- matic - Intra-Appropriation	X		<u>9/</u>
9722	Anticipated Orders - Other Than Auto- matic - Other Defense Accounts	X		<u>9/</u>

4-15

CH. 1

Account No.	Account Title	RO	AO	Source (See Notes at end of par. for Source)
<u>Memorandum and Budgetary Accounts (9351-9770)</u>				
9723	Anticipated Orders - Other Than Auto- matic - Foreign Military Sales	X		<u>9/</u>
9724	Anticipated Orders - Other Than Auto- matic - Non-Federal Sources	X		<u>9/</u>
9725	Anticipated Orders - Other Than Auto- matic - MAE	X		<u>9/</u>
9726	Anticipated Orders - Other Than Auto- matic - Off-Budget, Federal Agencies	X		<u>9/</u>
9727	Anticipated Orders - Other Than Auto- matic - Other Non-Defense Accounts	X		<u>9/</u>
9750	Anticipated Orders (Contra)	X		<u>9/</u>
9751	Anticipated Orders - Automatic (Contra)	X		<u>9/</u>
9752	Anticipated Orders - Other Than Auto- matic (Contra)	X		<u>9/</u>
9760	Anticipated Transfers	X		<u>10/</u>
9761	Anticipated Transfers - Prior Years	X		<u>10/</u>
9762	Anticipated Transfers - Current Year	X		<u>10/</u>
9770	Anticipated Transfers (Contra)	X		<u>10/</u>

NOTES:

- 1/ Program/Fund Allocation
- 2/ Transfer Authorization
- 3/ Administering Office Trial Balance Report
- 4/ Summary Disbursement Registers
- 5/ Apportionment Schedule
- 6/ Summary Collection Registers
- 7/ Operating Budget Allocation
- 8/ Budget Activity Allocation
- 9/ OCNR Budget Office
- 10/ Apportionment/Reapportionment/Schedule
- 11/ Operating Budget Holder Trial Balance Report
- 12/ Summary Refund Registers
- 13/ Approved Operating Budgets

402 FUNCTIONS OF UNIFORM GENERAL LEDGER ACCOUNTS

The accounts listed in paragraph 401 are illustrated in this paragraph by "T" accounts and reflect the summarizations of trial balance reports at the subhead level. It is recognized that uniform general ledger accounts will be maintained by administering offices at the program element level. The entries shown illustrate the basic purpose of the accounts, the debits and credits to each account, and provide information relative to the various sources of the entries. The items under each account are not to be considered all inclusive, but are to be used as guidelines for those items normally appearing therein. The responsible and administering offices are authorized to make additional entries as required.

1010

Appropriation Authorizations

PURPOSE: To record the summary of accounts 1011, 1012 and 1013 to show at the appropriation level the net amount of authorizations available.

DEBIT

1. To record appropriation fund accountability (Contra Account 3010).
2. To record transfers received from other appropriations (Contra Account 3010).

CREDIT

1. To record decreases to the fund accountability (Contra Account 3010).
2. To record transfers made to other appropriations (Contra Account 3010).

SOURCE OF ENTRY

- 1&2. Appropriation Warrant (Treasury Form TFS 6200) and/or Program/Fund Allocation (NAVCOMPT Form 2058) or advice thereof.

SOURCE OF ENTRY

- 1&2. Appropriation Warrant (Treasury Form TFS 6200) and/or Program/Fund Allocation (NAVCOMPT Form 2058) or advice thereof.

BALANCE: Debit - represents the net amount of authorizations available as fund authority. This Control Account is supported by the following subsidiary accounts:

<u>Account</u>	<u>Title</u>
1011	Appropriations Realized
1012	Appropriation Transfers - Prior Years
1013	Appropriation Transfers - Current Year

1011

Appropriations Realized

PURPOSE: To record fund availability at the appropriation level.

DEBIT

1. To record appropriation fund accountability (Contra Account 3010).

SOURCE OF ENTRY

1. Appropriation Warrant (Treasury Form TFS 6200) and/or Program/Fund Allocation (NAVCOMPT Form 2058) or advice thereof.

CREDIT

1. To record decreases to the fund accountability (Contra Account 3010).

SOURCE OF ENTRY

1. Appropriation Warrant (Treasury Form TFS 6200) and/or Program/Fund Allocation (NAVCOMPT Form 2058) or advice thereof.

BALANCE: Debit - represents at the appropriation level the amount of authorizations approved by Congress as obligational authority.

Appropriation Transfers - Prior Years

PURPOSE: To record at the appropriation level the amount of transfers to and from prior year appropriations.

DEBIT

1. To record transfers of prior year balances received from other appropriations (Contra Account 3010).

SOURCE OF ENTRY

1. Nonexpenditure Transfer Authorization (SF 1151) and/or Program/Fund Allocation (NAVCOMPT Form 2058).

CREDIT

1. To record transfers made to other appropriations of prior year balances (Contra Account 3010).

SOURCE OF ENTRY

1. Nonexpenditure Transfer Authorization (SF 1151) and/or Program/Fund Allocation (NAVCOMPT Form 2058).

BALANCE: Debit - represents the net amount of increases or decreases in fund authority on the basis of appropriation transfer to/from prior year balances.

Appropriation Transfers - Current Year

PURPOSE: To record at the appropriation level the amount of transfers to and from current year appropriations.

DEBIT

1. To record transfers of current year balances received from other appropriations (contra Account 3010).

SOURCE OF ENTRY

1. Nonexpenditure Transfer Authorization (SF 1151) and/or Program/Fund Allocation (NAVCOMPT Form 2058).

CREDIT

1. To record transfers made to other appropriations of current year balances (Contra Account 3010).

SOURCE OF ENTRY

1. Nonexpenditure Transfer Authorization (SF 1151) and/or Program/Fund Allocation (NAVCOMPT Form 2058).

BALANCE: Debit or Credit - represents the net amount of increases or decreases in fund authority on the basis of appropriation transfers to/from current year balances.

1020

Budget Activity Authorizations

PURPOSE: To record the summary of accounts 1021 and 1022 to show the amount of allocations available at the subhead level.

DEBIT

1. To record subhead allocations (Contra Account 3110).

SOURCE OF ENTRY

1. Operating Budget Allocation (NAVCOMPT Form 2197).

CREDIT

1. To record allocation decreases (Contra Account 3110).

SOURCE OF ENTRY

1. Operating Budget Allocation (NAVCOMPT Form 2197).

BALANCE: Debit - represents the amount of allocations received at the subhead level. This control account is supported by the following subsidiary accounts:

<u>Account</u>	<u>Title</u>
1021	Allocations Authorized - Approved/ Direct Programs
1022	Allocations Authorized - Deferred Programs

Allocations Authorized - Approved/Direct Programs

PURPOSE: To record at the subhead level the amount of allocations received from the responsible office.

DEBIT

1. To record subhead allocations received from the responsible office (Contra Account 3111).

CREDIT

1. To record subhead allocation decreases (Contra Account 3111).

SOURCE OF ENTRY

1. Operating Budget Allocation (NAVCOMPT Form 2197).

SOURCE OF ENTRY

1. Operating Budget Allocation (NAVCOMPT Form 2197).

BALANCE: Debit - represents the amount of allocations received at the subhead level for approved programs.

Allocations Authorized - Deferred Programs

PURPOSE: To record at the subhead level, the amount identified as deferred programs by the responsible office.

DEBIT

1. To record deferred program amounts (Contra Account 3112).

SOURCE OF ENTRY

1. Operating Budget Allocation (NAVCOMPT Form 2197).

CREDIT

1. To record deferred program decreases (Contra Account 3112).

SOURCE OF ENTRY

1. Operating Budget Allocation (NAVCOMPT Form 2197).

BALANCE: Debit - represents at the subhead level, the amount allocated and identified as deferred programs.

Allotments/Operating Budgets Authorized

PURPOSE: To record the obligational authority received in approved operating budgets.

DEBIT

1. To record the amount of operating budget authorizations reported.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

CREDIT

1. To record decreases to operating budget authorizations reported.
2. To close the monthly balance of this account into Account 2980 at the subhead level only.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).
2. Working papers.

BALANCE: Zero.

1040

Funds Collected - Automatic

PURPOSE: To record at the appropriation/subhead level the amount of collections received from billings for funded reimbursable work.

DEBIT

CREDIT

1. To record collections reported on trial balance reports.

SOURCE OF ENTRY

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

BALANCE: Debit - Control account to record the amount of collections received at the subhead/appropriation level. This account is supported by the following subsidiary general ledger accounts which identify the source of reimbursement:

<u>Account</u>	<u>Title</u>
1041	Intra-Appropriation
1042	Other Defense Accounts
1043	Foreign Military Sales
1044	Non-Federal Sources
1045	MAE
1046	Off-Budget, Federal Agencies
1047	Other Non-Defense Accounts

1050

Funds Collected - Other Than Automatic

PURPOSE: To record at the appropriation/subhead level the amount of collections received from billings for unfunded accounts receivable transactions.

DEBIT

CREDIT

1. To record collections reported on trial balance reports.

SOURCE OF ENTRY

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

BALANCE: Debit - Control account to record the amount of collections received at the subhead/appropriation level. This account is supported by the following subsidiary general ledger accounts which identify the source of the reimbursement:

<u>Account</u>	<u>Title</u>
1051	Intra-Appropriation
1052	Other Defense Accounts
1053	Foreign Military Sales
1054	Non-Federal Sources
1055	MAE
1056	Off-Budget, Federal Agencies
1057	Other Non-Defense Accounts

Funds Disbursed

PURPOSE: To record at the appropriation/subhead level the total amount of disbursements, including Register 33 transactions made against authorizations via daily listings and summary disbursing registers received from Navy paying activities.

DEBIT

1. To reverse the amount of operating budget disbursements from trial balance reports (Contra Account 1920).
2. To record expenditure refunds at the appropriation level (Contra Account 1920).

SOURCE OF ENTRY

1. Working papers.
2. Summary disbursement data.

CREDIT

1. To record registered disbursements at the subhead/appropriation level (Contra Account 1920).
2. To record disbursements reported on trial balance reports.

SOURCE OF ENTRY

1. Summary disbursement data.
2. Trial Balance Reports (NAVCOMPT Form 2199).

BALANCE: Credit - represents the amount of disbursements, net of refunds, charged to the appropriation.

Accounts Receivable - U.S. Government Agencies

PURPOSE: To record at the appropriation/subhead level the amounts due for goods and services furnished to U.S. Government Agencies.

DEBIT

1. To record increases to accounts receivable reported on trial balance reports.

CREDIT

1. To record decreases to accounts receivable reported on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

BALANCE: Debit - represents the amount due from U.S. Government Agencies. This control account is supported by the following subsidiary accounts:

AccountTitle

1111	Automatic - Billed - Intra-Appropriation
1112	Automatic - Billed - Other Defense Accounts
1113	Automatic - Billed - Foreign Military Sales
1115	Automatic - Billed - MAE
1116	Automatic - Billed - Off-Budget, Federal Agencies
1117	Automatic - Billed - Other Non-Defense Accounts
1121	Automatic - Unbilled - Intra-Appropriation
1122	Automatic - Unbilled - Other Defense Accounts
1123	Automatic - Unbilled - Foreign Military Sales
1125	Automatic - Unbilled - MAE
1126	Automatic - Unbilled - Off-Budget, Federal Agencies
1127	Automatic - Unbilled - Other Non-Defense Accounts
1151	Other Than Automatic - Billed - Intra-Appropriations
1152	Other Than Automatic - Billed - Other Defense Accounts
1153	Other Than Automatic - Billed - Foreign Military Sales

1100 (Cont'd)

Account

1155	Other Than Automatic - Billed - MAE
1156	Other Than Automatic - Billed - Off- Budget, Federal Agencies
1157	Other Than Automatic - Billed - Other Non-Defense Accounts
1161	Other Than Automatic - Unbilled - Intra- Appropriation
1162	Other Than Automatic - Unbilled - Other Defense Accounts
1163	Other Than Automatic - Unbilled - Foreign Military Sales
1165	Other Than Automatic - Unbilled - MAE
1166	Other Than Automatic - Unbilled - Off- Budget, Federal Agencies
1167	Other Than Automatic - Unbilled - Other Non-Defense Accounts

Accounts Receivable - Public

PURPOSE: To record at the appropriation/subhead level the amounts billed and uncollected or unbilled for goods and services furnished to non-government sources.

DEBIT

1. To record increases in billed and unbilled accounts receivable as reported on trial balance reports.

CREDIT

1. To record decreases in billed and unbilled accounts receivable as reported on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

BALANCE: Debit - represents amounts due from sources other than the U.S. Government. This control account is supported by the following subsidiary accounts:

<u>Account</u>	<u>Title</u>
1214	Automatic - Billed - Non-Federal Sources
1224	Automatic - Unbilled - Non-Federal Sources
1254	Other Than Automatic - Billed - Non-Federal Sources
1264	Other Than Automatic - Unbilled - Non-Federal Sources

Other Receivables and Refunds

- PURPOSE: 1. To record at the appropriation/subhead level the amount of miscellaneous receivables and refunds.
2. To record receivables for labor acceleration and overhead applied at the appropriation/subhead level.

DEBIT

1. To record amounts to be credited to direct program or overhead ledgers for labor acceleration and overhead applied (Contra Accounts 5100 and 5400.)
2. To record increases in miscellaneous receivables and refunds as reported on trial balance reports (Contra Account 3210).

SOURCE OF ENTRY

- 1&2. Trial Balance Reports (NAVCOMPT Form 2199).

CREDIT

1. To record receipt of the credit amount to direct program or overhead ledgers for amount of labor acceleration and overhead applied (Contra Account 1060).
2. To record a decrease in miscellaneous receivables and refunds as reported on trial balance reports (Contra Account 1060).

SOURCE OF ENTRY

- 1&2. Trial Balance Reports (NAVCOMPT Form 2199).

BALANCE: Debit - represents amounts due for credit to overhead or direct program ledgers for the amount of labor acceleration and overhead applied, and amounts due from other receivables and refunds.

Travel Advances

PURPOSE: To record at the appropriation/subhead level the amount of travel advances made at the operating budget level.

DEBIT

1. To record increases in advances made to employees as reported on trial balance reports (Contra Account 1960).

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

CREDIT

1. To record decreases in advances made to employees as reported on trial balance reports (Contra Account 1960).

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

BALANCE: Debit - represents outstanding unliquidated travel advances.

Advances to U.S. Government Agencies

PURPOSE: To record the amount of advances made to U.S. Government Agencies.

DEBIT

1. To record advances made to U.S. Government Agencies to finance work pursuant to orders (Contra Account 1060).

CREDIT

1. To record advances returned by U.S. Government Agencies (Contra Account 1060).
2. To record amounts applied in payment of U.S. Government Agencies billings for work or services performed (Contra Account 1060).

SOURCE OF ENTRY

1. Journal voucher supported by disbursement documents.

SOURCE OF ENTRY

- 1&2. Trial Balance Reports (NAVCOMPT Form 2199).

BALANCE: Debit - represents unliquidated advances made to U.S. Government Agencies.

1650

Property

PURPOSE: To record at the appropriation/subhead level the value of plant property purchased for investment purposes at the operating budget level.

DEBIT

1. To record increases in value of property purchased as reported on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

CREDIT

1. To record decreases in value of property purchased as reported on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

BALANCE: Debit - represents the value of property procured for investment purposes. This control account is supported by the following subsidiary accounts:

<u>Account</u>	<u>Title</u>
1653	Plant Equipment
1654	Industrial Production Equipment

1810

Reimbursable Orders Received - Automatic

PURPOSE: To record at the appropriation/subhead level the cumulative amount established for reimbursable orders received for which there was an automatic increase to the operating budget.

DEBIT

1. To record the amount of reimbursable orders accepted by operating budget holders as reported on trial balance reports.

CREDIT

1. To record decreases in the amount of reimbursable orders accepted by operating budget holders as reported on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

BALANCE: Debit - represents the cumulative amount of reimbursable orders received and accepted by operating budget holders. This control account is supported by the following subsidiary accounts to show the source of the reimbursable order:

<u>Account</u>	<u>Title</u>
1811	Intra-Appropriation
1812	Other Defense Accounts
1813	Foreign Military Sales
1814	Non-Federal Sources
1815	MAE
1816	Off-Budget, Federal Agencies
1817	Other Non-Defense Accounts

1860

Apportioned Anticipated Reimbursements - Other Than Automatic

PURPOSE: To record the cumulative amount of annual apportioned anticipated reimbursements.

DEBIT

1. To record apportioned anticipated reimbursements for other than automatic transactions (Contra Account 3032).

CREDIT

1. To record decreases in apportionment of anticipated reimbursements (Contra Account 3032).

SOURCE OF ENTRY

1. Apportionment Schedule (DD Form 1105) and/or Approved Program/Fund Allocation (NAVCOMPT Form 2058).

SOURCE OF ENTRY

1. Apportionment Schedule (DD Form 1105) and/or Approved Program/Fund Allocation (NAVCOMPT Form 2058).

BALANCE: Debit - represents the amount of annual apportioned anticipated reimbursements. This control account is supported by the following subsidiary accounts to show the source of the reimbursement.

<u>Account</u>	<u>Title</u>
1861	Intra-Appropriation
1862	Other Defense Accounts
1863	Foreign Military Sales
1864	Non-Federal Sources
1865	MAE
1866	Off-Budget, Federal Agencies
1867	Other Non-Defense Accounts

1920

Undistributed Disbursements

PURPOSE: To show at the appropriation and subhead level the total amount of undistributed disbursements, net of refunds, charged to the appropriation.

DEBIT

1. To record appropriation summary disbursement registers from the Navy Paying Activities (Contra Account 1060).

CREDIT

1. To record increases in funds disbursed by operating budget holders as reported on trial balance reports.

SOURCE OF ENTRY

1. Summary disbursement data.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

BALANCE: Debit - represents the difference between the disbursements recorded at the appropriation/subhead level from appropriation registers and disbursements recorded from trial balance reports.

1930

Undistributed Expenses/Costs

PURPOSE: To record at the appropriation/subhead level costs which have not been identified to a reimbursable order or an expense account at the operating budget level.

DEBIT

1. To record increases in unidentified costs as reported on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

CREDIT

1. To record decreases in unidentified costs as reported on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

BALANCE: Debit - represents costs which have been incurred but not identified to a reimbursable order or an expense account.

1960

Unmatched Funds Disbursed

PURPOSE: To record at the appropriation/subhead level the cumulative amount of unmatched disbursements.

DEBIT

1. To record increases in the amount of unmatched disbursements, as reported on trial balance reports by operating budget holders.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

CREDIT

1. To record decreases in the amount of unmatched disbursements as reported on trial balance reports by operating budget holders.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

BALANCE: Debit - represents the amount of unmatched disbursements.

2000

Accounts Payable - U.S. Government Agencies

PURPOSE: To record at the appropriation/subhead level the amounts owed to Government agencies for work, services, or materials received.

DEBIT

1. To record decreases in accounts payable as reported by operating budget holders on trial balance reports.

CREDIT

1. To record increases in accounts payable as reported by operating budget holders on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

BALANCE: Credit - represents the amount of outstanding payables due to Government agencies for work, services, or materials received.

2100

Accounts Payable - Public

PURPOSE: To record at the appropriation/subhead level the amounts owed to non-government sources for work, services, or materials received.

DEBIT

1. To record decreases in accounts payable as reported by operating budget holders on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

CREDIT

1. To record increases in accounts payable as reported by operating budget holders on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

BALANCE: Credit - represents the amount of outstanding payables due to other than Government agencies.

Undistributed Collections

PURPOSE: To reflect at the appropriation/subhead level the balances of undistributed collections in the appropriation.

DEBIT

1. To record funds collected by operating budget holders as reported on trial balance reports (Contra Account 2990).

CREDIT

1. To record appropriation summary collection registers from the Department of the Navy finance network (Contra Account 2990).

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199). Summary of amounts recorded in Account 1040 (Funds Collected - Automatic) and Account 1050 (Funds Collected - Other Than Automatic).

SOURCE OF ENTRY

1. Summary collection registers.

BALANCE: Credit - represents the difference between amounts recorded at the appropriation/subhead level from administering office appropriation collection registers and amounts recorded from trial balance reports.

2980

Unreported Transactions

PURPOSE: To verify that operating budget authorizations issued have been recorded and reported by all operating budget holders.

DEBIT

1. To reverse the amount of operating budget authorizations reported by operating budget holders (Contra Account 1031).

SOURCE OF ENTRY

1. Working papers.

CREDIT

1. To reverse balance of authorizations granted (Contra Account 3140).

SOURCE OF ENTRY

1. Working papers.

BALANCE: Credit - represents the amount of operating budget authorizations issued which have not been-reported by the operating budget holder.

2990

Undistributed Collections (Contra)

PURPOSE: To record the contra amount at the appropriation/subhead level the amount of undistributed collections in the appropriation.

DEBIT

1. To record appropriation summary collection registers from the Department of the Navy finance network (Contra Account 2910).

CREDIT

1. To record funds collected by operating budget holders as reported on trial balance reports (Contra Account 2910).

SOURCE OF ENTRY

1. Summary collection data.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199). Summary of amounts recorded in Account 1040 (Funds Collected - Automatic) and Account 1050 (Funds Collected - Other Than Automatic).

BALANCE - Debit - represents the difference between amounts recorded at the appropriation/subhead level from Administering Office appropriation collection registers and amounts recorded from trial balance reports.

Available for Apportionment -
Obligational Authority

PURPOSE: To record the total appropriation resources available for apportionment under appropriations and funds.

DEBIT

1. To record decreases to fund accountability (Contra Account 1011 and 3030).
2. To record appropriation transfers made to other appropriations of prior year balances (Contra Accounts 1012).
3. To record appropriation transfers made to other appropriations of current year balances (Contra Account 1013).

SOURCE OF ENTRY

- 1,2&3. Appropriation Warrant (Treasury Form TFS 6200) and/or Approved Program/Fund Allocation (NAVCOMPT Form 2058).

CREDIT

1. To record appropriation fund accountability (Contra Account 1011 and 3030).
2. To record appropriation transfers from other appropriations of prior year balances (Contra Account 1012).
3. To record appropriation transfers from other appropriations of current year balances (Contra Account 1013).

SOURCE OF ENTRY

- 1,2&3. Appropriation Warrant (Treasury Form TFS 6200) and/or Approved Program/Fund Allocation (NAVCOMPT Form 2058).

BALANCE: Credit - represents the amounts available for apportionment.

Unallocated Apportionments

PURPOSE: A zero balance control account maintained at the appropriation level to control the receipt of trial balance reports from administering offices.

DEBIT

1. To record the amount of allocations granted to and reported by administering offices (Contra Account 3010).
2. To record anticipated reimbursements granted to and reported by administering offices (Contra Account 1021).

SOURCE OF ENTRY

- 1&2. Working papers.

CREDIT

1. To record allocations granted for obligational authority (Contra Account 3010).
2. To record allocations granted for anticipated reimbursements (Contra Account 1021).

SOURCE OF ENTRY

- 1&2. Approved Program/
Fund Allocation
(NAVCOMPT Form 2058).

BALANCE: Zero balance account which serves as a control over the dollar amount of reports to be received from administering offices. This control account is supported by the following subsidiary accounts:

ACCOUNTTITLE

3031	Unallocated Apportionment - Direct/Obligational Authority
3032	Unallocated Apportionment - Anticipated Reimbursements/ Reimbursable Obligational Authority

3031

Unallocated Apportionment - Direct/
Obligational Authority

PURPOSE: To control at the appropriation level the amounts of apportioned funds available for allocation to major claimants/administering offices.

DEBIT

1. To record apportionment decreases (Contra Account 3010).
2. To record allocation increases (Contra Account 3041).

SOURCE OF ENTRY

1. Apportionment Schedule (DD Form 1105).
2. Operating Budget Allocations (NAVCOMPT Form 2197).

CREDIT

1. To record apportionment increases (Contra Account 3010).
- To record allocation decreases (Contra Account 3041).

SOURCE OF ENTRY

1. Apportionment Schedule (DD Form 1105).
2. Operating Budget Allocation (NAVCOMPT Form 2197).

BALANCE: Normally a credit.

Unallocated Apportionment - Anticipated
Reimbursements/Reimbursable Obligational Authority

PURPOSE: To control at the appropriation level the dollar amount of reported allocated authorizations (anticipated reimbursements) to be received from administering offices.

DEBIT

1. To record apportionment decreases (Contra Account 1862).
2. To record allocation increases (Contra Account 3042).

SOURCE OF ENTRY

1. Apportionment Schedule (DD Form 1105).
2. Operating Budget Allocations (NAVCOMPT Form 2197).

CREDIT

1. To record apportionment increases (Contra Account 1862).
- To record allocation decreases (Contra Account 3042).

SOURCE OF ENTRY

1. Apportionment Schedule (DD Form 1105).
2. Operating Budget Allocation (NAVCOMPT Form 2197).

BALANCE: Normally a credit.

3040

Allocations Granted

PURPOSE: A zero balance control account maintained at the appropriation level to control the receipt of trial balance reports from administering offices.

DEBIT

1. To record the amount of allocations granted to and reported by administering offices (Contra Accounts 1021 and 1022).
2. To record anticipated reimbursements granted to and reported by administering offices (Contra Account 1021).

CREDIT

1. To record allocations granted for obligational authority (Contra Account 1020).
2. To record allocations granted for anticipated reimbursements (Contra Account 1020).

SOURCE OF ENTRY

1&2. Working papers.

SOURCE OF ENTRY

1&2. Approved Program/Fund Allocation (NAVCOMPT Form 2058).

BALANCE: Zero balance account which serves as a control over the dollar amount of reports to be received from administering offices. This control account is supported by the following subsidiary accounts:

ACCOUNT

TITLE

3041	Allocations Granted - Direct/Obligational Authority
3042	Allocations Granted - Anticipated Reimbursements/Reimbursable Obligational Authority.

Allocations Granted - Direct/Obligational Authority

PURPOSE: To control at the appropriation level the dollar amount of reported obligational authority to be received from administering offices.

DEBIT

1. To reverse the amount of allocations that have been reported by administering offices (Contra Accounts 1021 and 1022).

SOURCE OF ENTRY

1. Trial balance reports summarized by administering offices.

CREDIT

1. To record the amount of allocations granted for obligational authority (Contra Account 3031).

SOURCE OF ENTRY

1. Approved Program/Fund Allocation (NAVCOMPT Form 2058).

BALANCE: Zero balance account at the end of each month.

3042

Allocations Granted - Anticipated Reimbursements/
Reimbursable Obligational Authority

PURPOSE: To control at the appropriation level the dollar amount of reported allocated authorizations (anticipated reimbursements) to be received from administering offices.

DEBIT

1. To reverse the entry for anticipated reimbursements reported by administering offices (Contra Accounts 1021 and 1022).

SOURCE OF ENTRY

1. Trial balance reports summarized by administering offices.

CREDIT

1. To record the amount of allocations granted for anticipated reimbursements (Contra Account 3032).

SOURCE OF ENTRY

1. Approved Program/Fund Allocation (NAVCOMPT Form 2058).

BALANCE: Zero balance account.

Unallotted Allocations

PURPOSE: To control at the appropriation/subhead level the amount of allocations available for granting operating budgets.

DEBIT

1. To record allocation decreases (Contra Account 1020).
2. To record the amount of allocations allotted in approved operating budgets issued (Contra Account 3140).

CREDIT

1. To record the unallotted amount of the subhead allocation (Contra Account 1020).

SOURCE OF ENTRY

1. Operating Budget Allocation (NAVCOMPT Form 2197) and Administering Office Allocation Distribution (NAVCOMPT Form 2198).
2. Approved Operating Budget (NAVCOMPT Form 2189-1).

SOURCE OF ENTRY

1. Operating Budget Allocation (NAVCOMPT Form 2197) and Administering Office Allocation Distribution (NAVCOMPT Form 2198).

BALANCE: Credit - represents the unallotted amount of the operating budget allocation. This control account is supported by the following subsidiary accounts:

<u>Account</u>	<u>Title</u>
3111	Unallotted Allocations - Obligational Authority - Approved/Quarterly Direct Programs
3112	Unallotted Allocations - Deferred Programs
3113	Unallotted Allocations - Anticipated Reimbursements/Quarterly Reimbursable Obligational Authority
3114	Unallotted Allocations - Combined Authorizations

3111

Unallotted Allocations - Obligational Authority -
Approved/Quarterly Direct Programs

PURPOSE: To record at the subhead level the amount of allocations available for approved programs received from the responsible office.

DEBIT

1. To record subhead allocation decreases
(Contra Account 1021).

CREDIT

1. To record the amount of allocations available for issuance of operating budgets
(Contra Account 1021).

SOURCE OF ENTRY

1. Operating Budget Allocation (NAVCOMPT Form 2197) and Administering Office Allocation Distribution (NAVCOMPT Form 2198).

SOURCE OF ENTRY

1. Operating Budget Allocation (NAVCOMPT Form 2197) and Administering Office Allocation Distribution (NAVCOMPT Form 2198).

BALANCE: Credit - to show the amount of allocations for approved programs.

Unallotted Allocations - Deferred Programs

PURPOSE: To record at the subhead level the amount of allocations received from the responsible office for deferred programs not available for obligation.

DEBIT

1. To record decreases in amounts for deferred programs.

SOURCE OF ENTRY

1. Operating Budget Allocation (NAVCOMPT Form 2197) and Administering Office Allocation Distribution (NAVCOMPT Form 2198).

CREDIT

1. To record the amount of deferred programs (Contra Account 1022).

SOURCE OF ENTRY

1. Operating Budget Allocation (NAVCOMPT Form 2197) and Administering Office Allocation Distribution (NAVCOMPT Form 2198).

BALANCE: Credit - to show the amount identified to deferred programs.

Unallotted Allocations - Anticipated Reimbursement/
Quarterly Reimbursable Obligational Authority

PURPOSE: To record at the subhead level the amount of approved anticipated reimbursements allocated by the responsible office.

DEBIT

1. To record decreases of anticipated reimbursements allocated (Contra Account 1021).

CREDIT

1. To record the amount of anticipated reimbursements allocated for inclusion in operating budgets (Contra Account 1021).

SOURCE OF ENTRY

1. Operating Budget Allocation (NAVCOMPT Form 2197) and Administering Office Allocation Distribution (NAVCOMPT Form 2198).

SOURCE OF ENTRY

1. Operating Budget Allocation (NAVCOMPT Form 2197) and Administering Office Allocation Distribution (NAVCOMPT Form 2198).

BALANCE: Credit - to show the amount of allocations from anticipated reimbursable authority.

Unallotted Allocations - Combined Authorizations

PURPOSE: To record at the subhead level the amount of allocations allotted in the approved operating budgets issued by the administering office.

DEBITCREDIT

1. To record allocations allotted in the approved operating budget (Contra Account 3140).

SOURCE OF ENTRYSOURCE OF ENTRY

1. Approved Operating Budget (NAVCOMPT Form 2189-1).

BALANCE: Debit - represents the amount of approved operating budgets authorized.

3140

Authorizations Granted

PURPOSE: To control at the subhead level the dollar amount of operating budget authorizations to be reported by operating budget holders.

DEBIT

1. To reverse the balance of this account at the end of the month (Contra Account 2980).

SOURCE OF ENTRY

1. Working papers.

CREDIT

1. To record the amount of operating budgets granted (Contra Account 3114).

SOURCE OF ENTRY

1. Approved Operating Budget (NAVCOMPT Form 2189-1).

BALANCE: Zero balance account which serves as a control over the authorized amount to be received in reports from approved operating budget holders.

Uncommitted/Unobligated Authorizations

PURPOSE: To record at the appropriation/subhead level the uncommitted/unobligated balance of funds authorized at the operating budget level.

DEBIT

1. To record decreases in uncommitted/unobligated authorizations as reported on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

CREDIT

1. To record increases in uncommitted/unobligated authorizations as reported on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

BALANCE: Credit - represents funds available for commitment/obligation at the operating budget level. This control account is supported by the following subsidiary accounts to show the source of the authority:

Account

3211	Uncommitted/Unobligated Authorizations - Direct Program
3212	Uncommitted/Unobligated Authorizations - Reimbursable Program

3220

Unobligated Commitments

PURPOSE: To record at the appropriation/subhead level the balance of unobligated commitments at the operating budget level.

DEBIT

1. To record decreases for period reported by operating budget holders.

CREDIT

1. To record increases for period reported by operating budget holders.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

BALANCE: Credit - represents the balance of unobligated commitments at the operating budget level. This control account is supported by the following subsidiary accounts to show the source of the authority:

Account

- | | |
|------|--|
| 3221 | Unobligated Commitments - Direct Program |
| 3222 | Unobligated Commitments - Reimbursable Program |

3230

Undelivered Orders/Outstanding Obligations

PURPOSE: To record at the appropriation/subhead level the balance of undelivered orders/outstanding obligations at the operating budget level.

DEBIT

1. To record decreases in obligations reported by operating budget holders.

CREDIT

1. To record increases in obligations reported by operating budget holders.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

BALANCE: Credit - represents the balance of undelivered orders/outstanding obligations at the operating budget level. This control account is supported by the following subsidiary accounts to show the source-of the authority:

Account

3231	Undelivered Orders/Outstanding Obligations - Direct Program
3232	Undelivered Orders/Outstanding Obligations - Reimbursable Program

3300

Accrued Expenditures/Expenses

PURPOSE: To record at the appropriation/subhead level the amount of accrued expenditures/expenses at the operating budget level.

DEBIT

1. To record decreases in accrued expenditures/expenses reported by operating budget holders.

CREDIT

1. To record increases in accrued expenditures/expenses reported by operating budget holders.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

BALANCE: Credit - represents the cumulative liabilities incurred for goods and services received, other assets acquired and performance accepted whether or not payment has been made. This control account is supported by the following subsidiary accounts:

Account

3310	Accrued Expenditures/Expenses - Direct Program
3320	Accrued Expenditures/Expenses - Reimbursable Program

4000

Income

PURPOSE: To record at the appropriation/subhead level the amount of income earned by operating budget holders from the performance of work or services for others on a reimbursable basis.

DEBIT

1. To record decreases in income earned as reported by operating budget holders.

CREDIT

1. To record increases in income earned whether billed or unbilled as reported by operating budget holders.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

BALANCE: Credit - control account to record the amount of reimbursements earned by operating budget holders. This control account is supported by the following subsidiary accounts:

Account

4011	Income - Automatic - Intra-Appropriation
4012	Income - Automatic - Other Defense Accounts
4013	Income - Automatic - Foreign Military Sales
4014	Income - Automatic - Non-Federal Sources
4015	Income - Automatic - MAE
4016	Income - Automatic - Off-Budget, Federal Agencies
4017	Income - Automatic - Other Non-Defense Accounts
4021	Income - Other Than Automatic - Intra-Appropriation
4022	Income - Other Than Automatic - Other Defense Accounts
4023	Income - Other Than Automatic - Foreign Military Sales

4000 (Cont'd)

Income

Account

4024	Income - Other Than Automatic - Non-Federal Agencies
4025	Income - Other Than Automatic - MAE
4026	Income - Other Than Automatic - Off-Budget, Federal Agencies
4027	Income - Other Than Automatic - Other Non-Defense Accounts

5000

Cost of Work or Services for Others

PURPOSE: To record at the appropriation/subhead level the cost of work or services performed on reimbursable orders at the operating budget level.

DEBIT

1. To record increases in the cost of work or services as reported on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

CREDIT

1. To record decreases in the cost of work or services as reported on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

BALANCE: Debit - represents the cumulative amount of both the billed and unbilled cost of work or services performed on reimbursable orders.

5100

Direct Costs

PURPOSE: To record at the appropriation/subhead level the labor, material, and overhead costs identified to direct effort orders at the operating budget level.

DEBIT

1. To record increases in direct costs as reported on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

CREDIT

1. To record decreases in direct costs as reported on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

BALANCE: Debit - represents accumulated labor, material, and overhead costs identified as direct effort.

5200

Production/Indirect Expense

PURPOSE: To record at the appropriation/subhead level the operating expenses, other than direct costs, incurred in productive cost centers at the operating budget level.

DEBIT

1. To record increases in production/indirect expense as reported on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

CREDIT

1. To record decreases in production/indirect expense as reported on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

BALANCE: Debit - represents cumulative indirect operating expenses of productive cost centers for the program year.

5300

General Expenses

PURPOSE: To record at the appropriation/subhead level the indirect operating expenses, incurred in general and administrative cost centers at the operating budget level.

DEBIT

1. To record increases in general expense as reported on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports
(NAVCOMPT Form 2199).

CREDIT

1. To record decreases in general expense as reported on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports
(NAVCOMPT Form 2199).

BALANCE: Debit - represents the cumulative indirect operating expenses of the general and administrative cost centers for the program year.

5400

Cost and Expenses Applied

PURPOSE: To record at the appropriation/subhead level the distribution of overhead expenses to reimbursable orders or operating budget authorizations on a direct labor hour basis by means of predetermined rates.

DEBIT

1. To record decreases in applied costs as reported on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

CREDIT

1. To record increases in applied costs as reported on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

BALANCE: Credit - represents the cumulative expenses applied to reimbursable orders or operating budget authorizations.

9351

Direct Military Labor

PURPOSE: To record the cost of the pay and allowances of military personnel charged to productive job orders.

DEBIT

1. To record increases in the distribution of military pay and allowances to direct labor as reported on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

CREDIT

1. To record decreases in the distribution of military pay and allowances to direct labor as reported on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

BALANCE: Debit - represents the cost of the pay and allowances of military personnel charged to productive job orders.

9352

Indirect Military Labor

PURPOSE: To record the cost of pay and allowances of military personnel performing indirect labor.

DEBIT

1. To record increases in the distribution of military pay and allowances to indirect labor as reported on trial balance reports

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

CREDIT

1. To record decreases in the distribution of military pay and allowances to indirect labor as reported on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

BALANCE: Debit - represents the cost of the pay and allowances of military personnel performing indirect labor.

Military Duty

PURPOSE: To record the cost of the pay and allowances of military personnel in performance of their military duty.

DEBIT

1. To record increases in the distribution of military pay and allowances of military personnel in performance of military duty as reported by trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

CREDIT

1. To record decreases in the distribution of military pay and allowances of military personnel in performance of military duty as reported by trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

BALANCE: Debit - represents the cost of the pay and allowances of military personnel performing their military duty.

9400

Contributed Costs

PURPOSE: To record the amount of contributed costs for military pay and allowances.

DEBIT

1. To record decreases in contributed costs as reported on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

CREDIT

1. To record increases in contributed costs as reported on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

BALANCE: Credit - represents the distributed contributed costs for pay and allowances of military personnel assigned.

9611

Accounts Receivable - Other Than Automatic -
Billed - Intra-Appropriation

PURPOSE: To record amounts billed for other than automatic transactions when the appropriation billed is the same as that of the performing activity.

DEBIT

1. To record amount of accounts receivable as reported on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

CREDIT

1. To transfer balance to the appropriate receivable account at the subhead level (Contra Account 1151).

SOURCE OF ENTRY

1. Journal voucher supported by documents authorizing adjustment.

BALANCE: This is a zero balance account. Budgetary accounts for receivables are transferred to the 1100 or 1200 series of accounts at the subhead level.

Accounts Receivable - Other Than Automatic
Billed - Other Defense Accounts

PURPOSE: To record amounts billed for other than automatic transactions applicable to other defense accounts.

DEBIT

1. To record amount of accounts receivable as reported on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

CREDIT

1. To transfer balance to the appropriate account at the subhead level (Contra Account 1152).

SOURCE OF ENTRY

1. Journal voucher supported by documents authorizing adjustments.

BALANCE: This is a zero balance account. Budgetary accounts for receivables are transferred to the 1100 or 1200 series of accounts at the subhead level.

9613

Accounts Receivable -
Other Than Automatic - Billed -
Foreign Military Sales

PURPOSE: To record amounts billed for other than automatic transactions applicable to foreign military sales.

DEBIT

1. To record amount of accounts receivable resulting from reimbursable work billed to the customer.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

CREDIT

1. To transfer balance to the appropriate receivable account at the subhead level (Contra Account 1153).

SOURCE OF ENTRY

1. Journal voucher supported by document authorizing adjustment.

BALANCE: This is a zero balance account. Budgetary accounts for receivables are transferred to the 1100 or 1200 series of accounts at the subhead level.

9614

Accounts Receivable -
Other Than Automatic - Billed -
Non-Federal Sources

PURPOSE: To record amounts billed for other than automatic transactions applicable to non-federal sources.

DEBIT

1. To record amount of accounts receivable as reported on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

CREDIT

1. To transfer balance to the appropriate receivable account at the subhead level (Contra Account 1254).

SOURCE OF ENTRY

1. Journal voucher supported by documents authorizing adjustment.

BALANCE: This is a zero balance account. Budgetary accounts for receivables are transferred to the 1100 or 1200 series of accounts at the subhead level.

Accounts Receivable -
Other Than Automatic - Billed - MAE

PURPOSE: To record amounts billed for other than automatic transactions applicable to Military Assistance, Executive (MAE).

DEBIT

1. To record amount of accounts receivable as reported on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

CREDIT

1. To transfer balance to the appropriate receivable account at the subhead level (Contra Account 1155).

SOURCE OF ENTRY

1. Journal voucher supported by documents authorizing adjustment.

BALANCE: This is a zero balance account. Budgetary accounts for receivables are transferred to the 1100 or 1200 series of accounts at the subhead level.

9616

Accounts Receivable -
Other Than Automatic - Billed -
Off-Budget, Federal Agencies

PURPOSE: To record amounts billed for other than automatic transactions applicable to off-budget, federal agencies.

DEBIT

1. To record amount of accounts receivable as reported on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

CREDIT

1. To transfer balance to the appropriate receivable account at the subhead level (Contra Account 1156).

SOURCE OF ENTRY

1. Journal voucher supported by documents authorizing adjustment.

BALANCE: This is a zero balance account. Budgetary accounts for receivables are transferred to the 1100 or 1200 series of accounts at the subhead level.

9617

Accounts Receivable -
Other Than Automatic - Billed -
Other Non-Defense Accounts

PURPOSE: To record amounts billed for other than automatic transactions applicable to Other Non-Defense Accounts.

DEBIT

1. To record amount of accounts receivable as reported on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

CREDIT

1. To transfer balance to the appropriate receivable account at the subhead level (Contra Account 1157).

SOURCE OF ENTRY

1. Journal voucher supported by documents authorizing adjustment.

BALANCE: This is a zero balance account. Budgetary accounts for receivables are transferred to the 1100 or 1200 series of accounts at the subhead level.

Accounts Receivable -
Other Than Automatic - Unbilled -
Intra-Appropriation

PURPOSE: To record the unbilled costs for labor, material, and overhead charged to other than automatic reimbursable orders when the appropriation to be billed is the same as that of the performing activity.

DEBIT

1. To record amount of accounts receivable as reported on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

CREDIT

1. To transfer balance to the appropriate receivable account at the subhead level (Contra Account 1161).

SOURCE OF ENTRY

1. Journal voucher supported by documents authorizing adjustment.

BALANCE: This is a zero balance account. Budgetary accounts for receivables are transferred to the 1100 or 1200 series of accounts at the subhead level.

9622

Accounts Receivable -
Other Than Automatic - Unbilled -
Other Defense Accounts

PURPOSE: To record the unbilled costs for labor, material, and overhead charged to other than automatic reimbursable orders when the appropriation to be billed is applicable to other defense accounts.

DEBIT

1. To record amount of accounts receivable as reported on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

CREDIT

1. To transfer balance to the appropriate receivable account at the subhead level (Contra Account 1162).

SOURCE OF ENTRY

1. Journal voucher supported by documents authorizing adjustment.

BALANCE: This is a zero balance account. Budgetary accounts for receivables are transferred to the 1100 or 1200 series of accounts at the subhead level.

9623

Accounts Receivable -
Other Than Automatic - Unbilled -
Foreign Military Sales

PURPOSE: To record the unbilled costs for labor, material, and overhead charged to other than automatic reimbursable orders when the appropriation to be billed is applicable to foreign military sales.

DEBIT

1. To record amount of accounts receivable as reported on trial balance reports.

CREDIT

1. To transfer balance to the appropriate receivable account at the subhead level (Contra Account 1163).

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

SOURCE OF ENTRY

1. Journal voucher supported by documents authorizing adjustment.

BALANCE: This is a zero balance account. Budgetary accounts for receivables are transferred to the 1100 or 1200 series of accounts at the subhead level.

Accounts Receivable -
Other Than Automatic - Unbilled -
Non-Federal Sources

PURPOSE: To record the unbilled costs for labor, material, and overhead charged to other than automatic reimbursable orders billable to non-federal sources.

DEBIT

1. To record amount of accounts receivable as reported on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

CREDIT

1. To transfer balance to the appropriate receivable account at the subhead level (Contra Account 1264).

SOURCE OF ENTRY

1. Journal voucher supported by documents authorizing adjustment.

BALANCE: This is a zero balance account. Budgetary accounts for receivables are transferred to the 1100 or 1200 series of accounts at the subhead level.

Accounts Receivable - Other Than Automatic -
Unbilled - MAE

PURPOSE: To record the unbilled costs for labor, material, and overhead charged to other than automatic reimbursable orders billable to the Military Assistance, Executive Appropriation (MAE).

DEBIT

1. To record amount of accounts receivable as reported on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

CREDIT

1. To transfer balance to the appropriate receivable account at the subhead level (Contra Account 1265).

SOURCE OF ENTRY

1. Journal voucher supported by documents authorizing adjustment.

BALANCE: This is a zero balance account. Budgetary accounts for receivables are transferred to the 1100 or 1200 series of accounts at the subhead level.

9626

Accounts Receivable -
Other Than Automatic - Unbilled -
Off-Budget, Federal Agencies

PURPOSE: To record the unbilled costs for labor, material, and overhead charged to other than automatic reimbursable orders billable to off-budget, federal agencies.

DEBIT

1. To record amount of accounts receivable as reported on trial balance reports.

CREDIT

1. To transfer balance to the appropriate receivable account at the subhead level (Contra Account 1266).

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

SOURCE OF ENTRY

1. Journal voucher supported by documents authorizing adjustment.

BALANCE: This is a zero balance account. Budgetary accounts for receivables are transferred to the 1100 or 1200 series of accounts at the subhead level.

9627

Accounts Receivable -
Other Than Automatic - Unbilled -
Other Non-Defense Accounts

PURPOSE: To record the unbilled costs for labor, material, and overhead charged to other than automatic reimbursable orders billable to other non-defense accounts.

DEBIT

1. To record amount of accounts receivable as reported on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

CREDIT

1. To transfer balance to the appropriate receivable account at the subhead level (Contra Account 1267).

SOURCE OF ENTRY

1. Journal voucher supported by documents authorizing adjustment.

BALANCE: This is a zero balance account. Budgetary accounts for receivables are transferred to the 1100 or 1200 series of accounts at the subhead level.

9631

Reimbursement Income -
Other Than Automatic - Intra-Appropriation

PURPOSE: To record the amount of reimbursements earned for other than automatic transactions when the appropriation to be billed is the same as the performing activity.

DEBIT

1. To transfer balance to appropriate income account at the subhead level (Contra Account 4021).

CREDIT

1. To record reimbursements earned as reported on trial balance reports.

SOURCE OF ENTRY

1. Journal voucher supported by documents authorizing adjustment.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

BALANCE: This is a zero balance account. Budgetary accounts for anticipated reimbursements are transferred to the 4020 series accounts at the subhead level.

Reimbursement Income -
Other Than Automatic -
Other Defense Accounts

PURPOSE: To record the amount of reimbursements earned for other than automatic transactions applicable to other defense accounts.

DEBIT

1. To transfer balance to appropriate income account at the subhead level (Contra Account 4022).

CREDIT

1. To record reimbursements earned as reported on trial balance reports.

SOURCE OF ENTRY

1. Journal voucher supported by documents authorizing adjustment.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

BALANCE: This is a zero balance account. Budgetary accounts for anticipated reimbursements are transferred to the 4020 series accounts at the subhead level.

9633

Reimbursement Income - Other Than Automatic -
Foreign Military Sales

PURPOSE: To record the amount of reimbursements earned for other than automatic transactions applicable to foreign military sales.

DEBIT

1. To transfer balance to appropriate income account at the subhead level (Contra Account 4023).

SOURCE OF ENTRY

1. Journal voucher supported by documents authorizing adjustment.

CREDIT

1. To record reimbursements earned as reported on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

BALANCE: This is a zero balance account. Budgetary accounts for anticipated reimbursements are transferred to the 4020 series accounts at the subhead level.

9634

Reimbursement Income - Other Than Automatic -
Non-Federal Sources

PURPOSE: To record the amount of reimbursements earned for other than automatic transactions applicable to non-federal sources.

DEBIT

1. To transfer balance to appropriate income account at the subhead level (Contra Account 4024).

SOURCE OF ENTRY

1. Journal voucher supported by documents authorizing adjustment.

CREDIT

1. To record reimbursements earned as reported on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

BALANCE: This is a zero balance account. Budgetary accounts for anticipated reimbursements are transferred to the 4020 series accounts at the subhead level.

9635

Reimbursement Income -
Other Than Automatic - MAE

PURPOSE: To record the amount of reimbursements earned for other than automatic transactions applicable to Military Assistance, Executive (MAE).

DEBIT

1. To transfer balance to appropriate income account at the subhead level (Contra Account 4025).

SOURCE OF ENTRY

1. Journal voucher supported by documents authorizing adjustment.

CREDIT

1. To record reimbursements earned as reported on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

BALANCE: This is a zero balance account. Budgetary accounts for anticipated reimbursements are transferred to the 4020 series accounts at the subhead level.

9636

Reimbursement Income - Other Than Automatic -
Off-Budget, Federal Agencies

PURPOSE: To record the amount of reimbursements earned for other than automatic transactions applicable to off-budget, federal agencies.

DEBIT

1. To transfer balance to appropriate income account at the subhead level (Contra Account 4026).

SOURCE OF ENTRY

1. Journal voucher supported by documents authorizing adjustment.

CREDIT

1. To record reimbursements earned as reported on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

BALANCE: This is a zero balance account. Budgetary accounts for anticipated reimbursements are transferred to the 4020 series accounts at the subhead level.

9637

Reimbursement Income - Other Than Automatic -
Other Non-Defense Accounts

PURPOSE: To record the amount of reimbursements earned for other than automatic transactions applicable to other non-defense accounts.

DEBIT

1. To transfer balance to appropriate income account at the subhead level (Contra Account 4027).

CREDIT

1. To record reimbursements earned as reported on trial balance reports.

SOURCE OF ENTRY

1. Journal voucher supported by documents authorizing adjustment.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

BALANCE: This is a zero balance account. Budgetary accounts for anticipated reimbursements are transferred to the 4020 series accounts at the subhead level.

9641

Reimbursements Collected -
Other Than Automatic - Intra-Appropriation

PURPOSE: To record the amount of collections for other than automatic transactions when the appropriation credited is the same as that of the appropriation charged.

DEBIT

1. To record collections for other than automatic reimbursable work as reported on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

CREDIT

1. To transfer balance to appropriate income account at the subhead level (Contra Account 1051).

SOURCE OF ENTRY

1. Journal voucher supported by documents authorizing adjustment.

BALANCE: This is a zero balance account. Budgetary accounts for reimbursements collected are transferred to the 1050 series accounts at the subhead level.

9642

Reimbursements Collected -
Other Than Automatic -
Other Defense Accounts

PURPOSE: To record the amount of collections for other than automatic transactions identified to other defense accounts.

DEBIT

1. To record collections for other than automatic reimbursable work as reported on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

CREDIT

1. To transfer balance to appropriate funds collected account at the subhead level (Contra Account 1052).

SOURCE OF ENTRY

1. Journal voucher supported by documents authorizing adjustment.

BALANCE: This is a zero balance account. Budgetary accounts for reimbursements collected are transferred to the 1050 series accounts at the subhead level.

Reimbursements Collected - Other Than Automatic -
Foreign Military Sales

PURPOSE: To record the amount of collections for other than automatic transactions identified to foreign military sales.

DEBIT

1. To record collections for other than automatic reimbursable work as reported on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

CREDIT

1. To transfer balance to appropriate funds collected account at the subhead level (Contra Account 1053).

SOURCE OF ENTRY

1. Journal voucher supported by documents authorizing adjustment.

BALANCE: This is a zero balance account. Budgetary accounts for reimbursements collected are transferred to the 1050 series accounts at the subhead level.

Reimbursements Collected -
Other Than Automatic - Non-Federal Sources

PURPOSE: To record the amount of collections for other than automatic transactions identified to non-federal sources.

DEBIT

1. To record collections for other than automatic reimbursable work as reported on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

CREDIT

1. To transfer balance to appropriate funds collected account at the subhead level (Contra Account 1054).

SOURCE OF ENTRY

1. Journal voucher supported by documents authorizing adjustment.

BALANCE: This is a zero balance account. Budgetary accounts for reimbursements collected are transferred to the 1050 series accounts at the subhead level.

Reimbursements Collected - Other Than Automatic - MAE

PURPOSE: To record the amount of collections for other than automatic transactions identified to Military Assistance, Executive (MAE).

DEBIT

1. To record collections for other than automatic reimbursable work as reported on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

CREDIT

1. To transfer balance to appropriate funds collected account at the subhead level (Contra Account 1055).

SOURCE OF ENTRY

1. Journal voucher supported by documents authorizing adjustment.

BALANCE: This is a zero balance account. Budgetary accounts for reimbursements collected are transferred to the 1050 series accounts at the subhead level. -

9646

Reimbursements Collected - Other Than Automatic
Off-Budget, Federal Agencies

PURPOSE: To record the amount of collections for other than automatic transactions identified to off-budget, federal agencies.

DEBIT

1. To record collections for other than automatic reimbursable work as reported on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

CREDIT

1. To transfer balance to appropriate funds collected account at the subhead level (Contra Account 1056).

SOURCE OF ENTRY

1. Journal voucher supported by documents authorizing adjustment.

BALANCE: This is a zero balance account. Budgetary accounts for reimbursements collected are transferred to the 1050 series accounts at the subhead level.

Reimbursements Collected - Other Than Automatic
Other Non-Defense Accounts

PURPOSE: To record the amount of collections for other than automatic transactions identified to other non-defense accounts.

DEBIT

1. To record collections for other than automatic reimbursable work as reported on trial balance reports.

SOURCE OF ENTRY

1. Trial Balance Reports (NAVCOMPT Form 2199).

CREDIT

1. To transfer balance to appropriate funds collected account at the subhead level (Contra Account 1057).

SOURCE OF ENTRY

1. Journal voucher supported by documents authorizing adjustment.

BALANCE: This is a zero balance account. Budgetary accounts for reimbursements collected are transferred to the 1050 series accounts at the subhead level.

9710

Anticipated Orders - Automatic

PURPOSE: To record at the appropriation level the budgeted amount of anticipated reimbursable orders (automatic) for the current fiscal year.

DEBIT

1. To record the budgeted amount of reimbursable orders (Contra Account 9751).

CREDIT

1. To record decreases in budget amounts (Contra Account 9751).
2. To close the account at year-end (Contra Account 9751).

SOURCE OF ENTRY

1. Journal vouchers supported by budgetary documentation.

SOURCE OF ENTRY

1. Journal vouchers supported by budgetary documentation.
2. Journal vouchers supported by work papers.

BALANCE: Debit - control account to record amount of anticipated reimbursable orders. This account is supported by the following subsidiary accounts which identify the source:

<u>Account</u>	<u>Title</u>
9711	Intra-Appropriation
9712	Other Defense Accounts
9713	Foreign Military Sales
9714	Non-Federal, Sources
9715	MAE
9716	Off-Budget, Federal Agencies
9717	Other Non-Defense Accounts

9720

Anticipated Orders - Other Than Automatic

PURPOSE: To record at the appropriation level the budgeted amount of anticipated reimbursable orders (other than automatic) for the current fiscal year.

DEBIT

1. To record the budgeted amount of reimbursable orders (Contra Account 9752).

CREDIT

1. To record decreases in budget amounts (Contra Account 9752).
2. To close the account at year-end (Contra Account 9752).

SOURCE OF ENTRY

1. Journal vouchers supported by budgetary documentation.

SOURCE OF ENTRY

1. Journal vouchers supported by budgetary documentation.
2. Journal vouchers supported by work papers.

BALANCE: Debit - control account to record amount of anticipated reimbursable orders. This account is supported by the following subsidiary accounts which identify the source:

<u>Account</u>	<u>Title</u>
9721	Intra-Appropriation
9722	Other Defense Accounts
9723	Foreign Military Sales
9724	Non-Federal, Sources
9725	MAE
9726	Off-Budget, Federal Agencies
9727	Other Non-Defense Accounts

Anticipated Orders - Automatic (Contra)

PURPOSE: To record the contra amount of the total budgeted amount of reimbursable orders from all automatic sources.

DEBIT

1. To record decreases in budgeted amounts (Contra Accounts 9711 thru 9717).
2. To close account at year-end.

CREDIT

1. To record total budgeted amount of reimbursable orders (Contra Accounts 9711 thru 9717).

SOURCE OF ENTRY

1. Journal vouchers supported by budgetary documentation.
2. Journal vouchers supported by work papers.

SOURCE OF ENTRY

1. Journal vouchers supported by budgetary documentation.

BALANCE: Credit - contra account to record the budgeted amount of reimbursable orders (automatic) for the current fiscal year.

Anticipated Orders - Other Than Automatic (Contra)

PURPOSE: To record the contra amount of the total budgeted amount of reimbursables from all other than automatic sources.

DEBIT

1. To record decreases in budgeted amounts (Contra Accounts 9721 thru 9727).
2. To close account at year-end.

CREDIT

1. To record total budgeted amount of reimbursables Contra Accounts 9721 thru 9727).

SOURCE OF ENTRY

1. Journal vouchers supported by budgetary documentation.
2. Journal vouchers supported by work papers.

SOURCE OF ENTRY

1. Journal vouchers supported by budgetary documentation.

BALANCE: Credit - contra account to record the budgeted amount of reimbursables (other than automatic) for the current fiscal year.

9760

Anticipated Transfers

PURPOSE: To record at the appropriation level the net amounts of anticipated transfers of current and prior year appropriations.

DEBIT

1. To record the amount of current and prior year transfers anticipated for the period (Contra Account 9770).
2. To record the amount of current and prior year transfers realized (Contra Account 9770).

CREDIT

1. To record the amount of current and prior year transfers realized (Contra Account 9770).
2. To record the amount of current and prior year transfers anticipated for the period (Contra Account 9770).

SOURCE OF ENTRY

1&2. Apportionment/Reapportionment Schedule (DD Form 1105) and/or Approved Program/Fund Allocation (NAVCOMPT Form 2058).

SOURCE OF ENTRY

1&2. Nonexpenditure Transfer Authorization (SF 1151) and/or Approved Program/Fund Allocation (NAVCOMPT Form 2058).

BALANCE: Debit or Credit - represents the net amounts of anticipated transfers of prior year and current year appropriations. This control account is supported by the following subsidiary accounts:

Account

Title

9761	Anticipated Transfers - Prior Years
9762	Anticipated Transfers - Current Year

9761

Anticipated Transfers - Prior Years

PURPOSE: To record at the appropriation level the amount of anticipated transfers of prior year appropriations.

DEBIT

1. To record the amount of prior year transfers anticipated for the period (Contra Account 9770).
2. To increase the amount of prior year transfers realized (Contra Account 9770).
3. To record increases to the amount of prior year transfers anticipated (Contra Account 9770).

CREDIT

1. To decrease the amount of prior year transfers realized (Contra Account 9770).
2. To record decreases to the amount of prior year transfers anticipated (Contra Account 9770).
3. To record the amount of prior year transfers anticipated for the period (Contra Account 9770).

SOURCE OF ENTRY

- 1,2&3. Apportionment/Reapportionment Schedule (Unsigned) (DD Form 1105) and/or Approved Program/Fund Allocation (NAVCOMPT Form 2058).

SOURCE OF ENTRY

- 1,2&3. Nonexpenditure Transfers Authorization (SF 1151) and/or Approved Program/Fund Allocation (NAVCOMPT Form 2058).

BALANCE: Debit or Credit - represents the outstanding amount of anticipated transfers of prior year appropriations.

Anticipated Transfers - Current Year

PURPOSE: To record at the appropriation level the amount of anticipated transfers of current year appropriations.

DEBIT

1. To record the amount of current year transfers anticipated for the period (Contra Account 9770).
2. To record the amount of prior year transfers realized (Contra Account 9770).
3. To record decreases to the amount of current year transfers anticipated (Contra Account 9770).

CREDIT

1. To record the amount of current year transfers realized (Contra Account 9770).
2. To record decreases to the amount of current year transfers anticipated (Contra Account 9770).
3. To record the amount of current year transfers anticipated for the period (Contra Account 9770).

SOURCE OF ENTRY

- 1,2&3. Apportionment/Reapportionment Schedule (Unsigned) (DD Form 1105) and/or Approved Program/Fund Allocation (NAVCOMPT Form 2058).

SOURCE OF ENTRY

- 1,2&3. Nonexpenditure Transfers Authorization (SF 1151) and/or Approved Program/Fund Allocation (NAVCOMPT Form 2058).

BALANCE: Debit or Credit - represents the outstanding amount of anticipated transfers of current year appropriations.

Anticipated Transfers (Contra)

PURPOSE: To record the contra amount at the appropriation level for anticipated transfers of current and prior year appropriations.

DEBIT

1. To record the amount of transfers realized and previously recorded (Contra Accounts 9761 and 9762).
2. To record the amount of prior year and current year transfers anticipated (Contra Accounts 9761 and 9762).

SOURCE OF ENTRY

- 1&2. Nonexpenditure Transfers Authorization (SF 1151) and/or Approved Program/Fund Allocation (NAVCOMPT Form 2058).

CREDIT

1. To record the amount of transfers realized and previously recorded (Contra Accounts 9761 and 9762).
2. To record the amount of prior year and current year transfers anticipated (Contra Accounts 9761 and 9762).

SOURCE OF ENTRY

- 1&2. Nonexpenditure Transfers Authorization (SF 1151) and/or Approved Program/Fund Allocation (NAVCOMPT Form 2058).

BALANCE: Debit or Credit - represents the net amount of current year and prior year transfers anticipated.

CHAPTER 5

ACCOUNTING TRANSACTIONS

<u>PAR.</u>		<u>PAGE</u>
500	GENERAL.	5-5
501	ACCOUNTING TRANSACTIONS--RESPONSIBLE OFFICE	5-6
1.	FUND AVAILABILITY.	5-6
2.	FUND AVAILABILITY ADJUSTMENTS.	5-11
3.	RECEIPT OF ADMINISTERING OFFICE TRIAL BALANCE REPORTS	5-11
4.	APPROPRIATION REGISTERS (DISBURSEMENTS, REFUNDS, AND COLLECTIONS)	5-11
5.	ADJUSTING ENTRIES.	5-12
6.	CONSOLIDATING ENTRY.	5-12
502	ACCOUNTING TRANSACTIONS--ADMINISTERING OFFICE. . . .	5-13
1.	ALLOCATION	5-13
2.	ALLOCATION ADJUSTMENTS	5-13
3.	ISSUANCE OF APPROVED OPERATING BUDGETS BY ADMINISTERING OFFICES	5-15
4.	MONTHLY PERFORMANCE.	5-16
5.	CONSOLIDATING ENTRIES.	5-17
6.	NAVY DISBURSEMENT/COLLECTION REGISTERS	5-19

<u>PAR.</u>		<u>PAGE</u>
503	ACCOUNTING FOR UNOBLIGATED BALANCES IN EXPIRED ACCOUNTS.	5-20
	1. GENERAL.	5-20
	2. REPROGRAMMING LIMITATIONS.	5-21
	3. OVEROBLIGATION AT APPROPRIATION OR PROGRAM ELEMENT LEVEL	5-22
504	ADMINISTRATION OF SUCCESSOR ("M") ACCOUNTS	5-22
	1. AVAILABILITY OF BALANCES	5-22
	2. OVEROBLIGATION	5-22
	3. INTERAPPROPRIATION EXPENDITURE/ COLLECTION ADJUSTMENT TRANSACTIONS	5-22
	4. UNDISTRIBUTED DISBURSEMENTS/ COLLECTIONS.	5-23
	5. RESPONSIBLE OFFICE PROCEDURES.	5-23
	6. ADMINISTERING OFFICE (AND/OR OFFICE DESIGNATED TO MAINTAIN "M" ACCOUNT RECORDS) PROCEDURES.	5-25
505	ADMINISTRATION OF VARIANCE ACCOUNTS	5-26
	1. GENERAL.	5-26
	2. BILLING FOR OVER/UNDER ABSORBED OVERHEAD AMOUNTS	5-26
	3. ACCOUNTING FOR OVER ABSORBED OVERHEAD AMOUNTS.	5-27
	4. ACCOUNTING FOR UNDER ABSORBED OVERHEAD AMOUNTS.	5-28

FIGURE

5-1	ANNUAL REPORT OF "M" ACCOUNT OUTSTANDING OBLIGATIONS AND ACCOUNTS RECEIVABLE.	5-29
5-2	APPROPRIATION, APPORTIONMENT AND ALLOCATION TRANSACTIONS	5-30
5-3	APPROPRIATION, APPORTIONMENT AND OPERATING BUDGET TRANSACTIONS	5-32
5-4	GENERAL LEDGER ACCOUNTS BY SOURCE CODE AND PROGRAM ELEMENT - ADMINISTERING OFFICE LEVEL	5-36

CHAPTER 5

ACCOUNTING TRANSACTIONS

500 GENERAL

The passage by Congress of the appropriation and subsequent apportionments by the Office of Management and Budget and issuance of departmental operating budget authorizations (Allocations) are documented on appropriate schedules and advices. These are forwarded to the responsible and administering offices as source documents for recording fund availability to the applicable uniform general ledger accounts maintained at departmental level. Par. 501 and 502 describe the recording of such documents by the responsible and administering offices. These paragraphs also describe the entries related to the issuance of approved operating budgets to R&D activities (including within an administering office for its centrally managed programs, and within OCNR for departmental expenses), and those entries required for processing fiscal data received applicable to such approved operating budgets. The transactions described are not all inclusive, but rather are intended as guidance for commonly occurring types of transactions.

Posting to departmental level general ledger accounts and any related subsidiary records will be made daily, weekly, or as frequently as determined by local management, but not less than monthly. Every posting media will contain an explanation as to the nature of the transaction. After posting to the general ledger accounts, and any required subsidiary records, the posting media with supporting documents will be retained in a file in a manner that facilitates reconciliation and audit.

When it is not practicable to retain the supporting documents with the posting media, the documents will be appropriately marked as to the type of transactions and identified to its related posting media. Each type of posting media will be numbered consecutively by fiscal year. Upon completion of the posting to the uniform general ledger accounts for the month, a trial balance of the accounts will be prepared. This trial balance is the basic document used in the R&D accounting and reporting system to update appropriation ledgers and provide information for preparation of appropriation type reports within and external to the Navy.

501 ACCOUNTING TRANSACTIONS--RESPONSIBLE OFFICE

1. **FUND AVAILABILITY.** An appropriation authorizes the incurring of obligations for specific purposes and the payment therefore from Treasury Funds. The Appropriation Warrant (Treasury Form TFS 6200) and/or Program/Fund Allocation (NAVCOMPT Form 2058) is the official document used by the responsible office to establish fund accountability on the appropriation general ledger. Funds are then made available for obligation through the apportionment and allocation of appropriated amounts, estimated anticipated reimbursements and anticipated appropriation transfers. The apportionment is evidenced by an approved Apportionment and/or Reapportionment Schedule (DD Form 1105) and/or Program/Fund Allocation (NAVCOMPT Form 2058) which identifies that portion representing amounts appropriated, amounts transferred from other appropriations, and that portion representing amounts of anticipated reimbursements. The responsible office will then issue the RDT&E,N operating budget allocation to administering offices by subhead.

a. **Appropriation Realized.** Upon receipt of the Appropriation Warrant (Treasury Form TFS 6200) and/or Program/Fund Allocation (NAVCOMPT Form 2058) the following entry will be made to record the fund availability at the appropriation level:

DR Account 1011 - Appropriations Realized
CR Account 3010 - Available for Apportionment -
Obligational Authority

b. **Availability.** When a completed (signed by NAVCOMPT, OSD, and/or OMB) Apportionment/Reapportionment Schedule (DD Form 1105) and/or Program/Fund Allocation (NAVCOMPT Form 2058) is received, the following general ledger entries will be made:

(1) Apportioned Availability

DR Account 3010 - Available for Apportionment -
Obligational Authority
CR Account 3031 - Unallocated Apportionments - Direct/
Obligational Authority

(2) Anticipated Reimbursement Availability.

Amounts contained on the DD Form 1105 and/or NAVCOMPT Form 2058 as apportioned unfunded reimbursable authority or in any allocation/suballocation document do not constitute a valid basis for establishing actual fund availability for commitment, obligation, and disbursing purposes. The DD Form 1105 and/or NAVCOMPT Form 2058 and allocation/suballocation documents represent and authorize boundaries of expected availability.

DR Accounts 1861 thru 1867 - Apportioned Anticipated Reimbursements - Other Than Automatic -
 CR Account 3032 - Unallocated Apportionments -
 Anticipated Reimbursements/Reimbursable
 Obligational Authority

(3) Appropriation Transfers (From Prior and Current Year Balances)

(a) Transfers-In

DR Account 3010 - Available for Apportionment -
 Obligational Authority
 CR Account 3031 - Unallocated Apportionments - Direct/
 Obligational Authority

(b) Transfers-Out

DR Account 3031 - Unallocated Apportionments - Direct/Obligational
 Authority

CR Account 3010 - Available for Apportionment -
 Obligational Authority

When the Nonexpenditure Transfer Authorization (SF 1151) is received concurrently with the completed DD Form 1105 and/or NAVCOMPT Form 2058, the following additional entry will be made to reflect the obligation authority available for allocation:

(c) Transfers-In

DR Account 1012 - Appropriation Transfers - Prior Years
 DR Account 1013 - Appropriation Transfers - Current Year
 CR Account 3010 - Available for Apportionment -
 Obligational Authority

(d) Transfers-Out

DR Account 3010 - Available for Apportionment -
 Obligational Authority
 CR Account 1012 - Appropriation Transfers -
 Prior Years
 CR Account 1013 - Appropriation Transfers -
 Current Year

c. Anticipated Transfers. When an advance copy (the signature of NAVCOMPT and/or OSD is inserted but OMB has not approved) of an Apportionment/Reapportionment Schedule (DD Form 1105) and/or Program/Fund Allocation (NAVCOMPT Form 2058) is received, the following entries will be made:

501-1c(1)

(1) Transfers-In

DR Account 9761 - Anticipated Transfers - Prior Years
DR Account 9762 - Anticipated Transfers - Current Year
CR Account 9770 - Anticipated Transfers (Contra)

(2) Transfers-Out

DR Account 9770 - Anticipated Transfers (Contra)
CR Account 9761 - Anticipated Transfers -
Prior Years
CR Account 9762 - Anticipated Transfers -
Current Year

d. Transfers. When an SF 1151 and/or NAVCOMPT Form 2058 is received subsequent to the receipt of an advance copy of the DD Form 1105 and/or NAVCOMPT Form 2058 the following entries will be made:

(1) Transfers-In

DR Account 1012 - Appropriation Transfers - Prior Years
DR Account 1013 - Appropriation Transfers - Current Year
CR Account 3010 - Available for Apportionment -
Obligational Authority

AND

Where anticipated transfers have been previously recorded:

DR Account 9770 - Anticipated Transfers (Contra)
CR Account 9761 - Anticipated Transfers - Prior Years
CR Account 9762 - Anticipated Transfers - Current Year

(2) Transfers-Out

DR Account 3010 - Available for Apportionment - Obligational
Authority
CR Account 1012 - Anticipated Transfers - Prior years
CR Account 1013 - Anticipated Transfers - Current Year

AND

Where anticipated transfers have been previously recorded:

DR Account 9761 - Anticipated Transfers - Prior Years
DR Account 9762 - Anticipated Transfers - Current Year
CR Account 9770 - Anticipated Transfers (Contra)

e. Anticipated Orders. At the beginning of the fiscal year the OCNR Budget Office will prepare annual estimates for anticipated reimbursements, both funded/automatic (resulting from receipt

of a reimbursable order) and unfunded/other than automatic (those reimbursements that did not result from receipt of a reimbursable order). The entries to related 9/00 series of general ledger accounts are as follows:

DR Accounts 9711 thru 9717 - Anticipated Orders - Automatic
CR Account 9751 - Anticipated Orders - Automatic (Contra)

AND

DR Accounts 9721 thru 9727 - Anticipated Orders - Other Than Automatic
CR Account 9752 - Anticipated Orders - Other Than Automatic (Contra)

Posting Media: Journal voucher and supporting
budgetary documentation by reimbursable
source.

The accounts will be closed at the end of each fiscal year by the following entries:

DR Account 9751 - Anticipated Orders - Automatic (Contra)
CR Account 9711 thru 9717 - Anticipated Orders - Automatic
AND

DR Account 9752 - Anticipated Orders - Other Than Automatic
(Contra)
CR Accounts 9721 thru 9727 - Anticipated Orders - Other Than Automatic

f. Operating Budget Allocations Issued to Administering Offices - Direct Funds. The Operating Budget Allocation (NAVCOMPT Form 2197) will be utilized by the responsible office to allocate direct program authority to the administering offices at the subhead level. The amounts authorized are determined by the responsible office based on budgets submitted by the administering offices. The amounts issued will not exceed the total availability on the DD Form 1105 and/or NAVCOMPT Form 2058. The following entry will be made to record the issuance of the amounts authorized:

DR Account 3031 - Unallocated Apportionments - Direct/
Obligational Authority
CR Account 3041 - Allocations Granted - Direct/Obligational
Authority

g. Operating Budget Allocations Issued to Administering Offices - Anticipated Reimbursements. At the discretion of the responsible office, unfunded reimbursable authority may be sub-allocated or allotted based on actual unfunded collections plus unfunded accounts receivable (cumulative unfunded reimbursements earned) generated during the current fiscal year, or up to apportioned amounts if there is assurance that:

1. cumulative unfunded reimbursements earned will be generated equal thereto during the current fiscal year, or;
2. suballocation or allotment reductions can be made at any time during the current fiscal year to the extent that cumulative unfunded reimbursements earned are not generated in the current fiscal year, and that;
3. commitments, obligations, and disbursements do not exceed the sum of apportioned direct program dollars and cumulative unfunded reimbursements earned at any time during the current fiscal year less any anticipated transfers to or from the appropriation.

where the proceeds of collections have been designated to fund a portion of the direct program (as in the case of Foreign Military Sales), the Administering Office Operating Budget Allocation (NAVCOMPT Form 2197) will never exceed the total of the amount contained in the Appropriation Warrant (Treasury Form TFS 6200) and/or Program/Fund Allocation (NAVCOMPT Form 2058) plus the amount actually established as accounts receivable for unfunded reimbursements. The responsible office will effect reductions in funding on the NAVCOMPT Form 2197's issued, pending collection of the unfunded reimbursable amounts. To the extent that collections received exceed the budgeted or programmed amount, they will be used to augment the RDT&E program in accordance with established apportionment and reprogramming procedures. To the extent that anticipated collections are not realized during the course of budget execution, program reductions will be made so that program and financing are in agreement by the end of the initial fiscal year of obligation availability. Operating budget authorization recipients will utilize direct program general ledger accounts to record availability, commitments, obligations, etc., against the appropriate subhead.

When proceeds of collections are not designated to fund direct programs, NAVCOMPT Form 2197's will be issued citing Budget Activity 6, Program Element 90. This availability may not be transferred to another budget activity or program element. All availability must be obligated under Budget Activity 6, Program Element 90. Operating budget authorization recipients will utilize direct program general ledger accounts to record availability, commitment, obligation, etc., transactions against program Element 90. The below entry records the issuance of unfunded authority from the NAVCOMPT Form 2197:

DR Account 3032 - Unallocated Apportionments -
Anticipated Reimbursements

CR Account 3042 - Allocations Granted - Anticipated
Reimbursements

Posting Media: Operating Budget Allocation
(NAVCOMPT Form 2197)

2. FUND AVAILABILITY ADJUSTMENTS. The source documents used and the entries involved in recording adjustments are similar to those prescribed in subpar. 501-1.

3. RECEIPT OF ADMINISTERING OFFICE TRIAL BALANCE REPORTS

a. General. Each month, authorization accounting activities/financial information processing centers for the various administering offices will submit a trial balance listing and supporting data (cards, tapes etc.) reflecting net changes for the reporting period. This monthly submission to OCNR is to be prepared and verified as prescribed in par. 601.

b. Reconciliation. The responsible office (OCNR) will establish internal procedures to ensure that financial data (cards, tapes etc.) submitted agree with the control listing before using the net change amounts to update the responsible office records. Vigorous action will be taken by the responsible office and administering offices to reconcile any differences prior to the closing date for input to the responsible office records. If there are any differences which cannot be resolved, OCNR will return the financial data (cards, tapes etc.) for the unreconciled subhead accompanied by a detailed listing to the administering office for corrective action and subsequent resubmission. OCNR will also make spot checks of input data using the formulas contained in subpar. 601-2d, to verify that the proper relationships exist between general ledger accounts in addition to a balance of debits and credits. If improper relationships are found to exist, the same procedures will be followed to effect corrections as those used for reconciliation of out-of-balance reports.

c. Recording. The "changes for the period" financial data received from administering offices will be input to the OCNR mechanized accounting system and used to update the general and subsidiary ledgers maintained by the responsible office.

4. APPROPRIATION REGISTERS (DISBURSEMENTS, REFUNDS, AND COLLECTIONS). Monthly, the Navy Accounting and Finance Center (NAVACCTGFINCEN) submits the Centralized Expenditure and Reimbursement Processing System (CERPS) summary accounting registers for disbursements, refunds and collections to the responsible office (OCNR). These transactions are the official transactions of the Navy reported to the Treasury Department. The registers are the source of recording the following entries to the appropriation and subhead:

a. Disbursements

DR Account 1920 - Undistributed Disbursements
CR Account 1060 - Funds Disbursed

b. Refunds

DR Account 1060 - Funds Disbursed
CR Account 1920 - Undistributed Disbursements

c. Collections

DR Account 2990 - Undistributed Collections (Contra)
CR Account 2910 - Undistributed Collections

5. ADJUSTING ENTRIES. After recording monthly disbursement and collection registers from the NAVACCTGFINCEN to the related general ledger accounts, the following adjusting entry will be made to determine the amount of undistributed disbursements and undistributed collections:

DR Account 1060 - Funds Disbursed (for the amount reported
by administering offices on trial balance
reports)
CR Account 1920 - Undistributed Disbursements

AND

DR Account 2910 - Undistributed Collections
CR Account 2990 - Undistributed Collections (Contra)
(for the amount reported by admin-
istering offices on trial balance
reports in Accounts 1040 and 1050)

6. CONSOLIDATING ENTRY. After recording the monthly changes to the related general ledger accounts, the following consolidating entry will be made at the appropriation ledger level before closing the ledger and preparing the appropriation trial balance. This entry permits consolidation and discloses available authorizations at the appropriation level:

DR Account 3041 - Allocations Granted - Direct/Obligational Authority
(for the amount recorded in this account)
DR Account 3042 - Allocations Granted - Anticipated Reim-
bursements/Reimbursable Obligational Authority
(for the amount recorded in this account)
CR Account 1021 - Allocations Authorized - Approved/Direct
Programs (for the amount recorded in
this account)
CR Account 1022 - Allocations Authorized - Deferred Programs
(for the amount recorded in this account)

502 ACCOUNTING TRANSACTIONS--ADMINISTERING OFFICE

1. ALLOCATION. The Operating Budget Allocation (NAVCOMPT Form 2197), illustrated in figure 3-1, will be used by the responsible office (OCNR) to allocate funds to the administering offices at the subhead level. A conformed copy of the NAVCOMPT Form 2197 will be sent to the authorization accounting activity/financial information processing center of the administering office. The Administering Office Allocation Distribution (NAVCOMPT Form 2198) will be used by the administering offices to establish allocations at the subhead, project, and task levels as required. The amounts established by the use of the NAVCOMPT Form 2198 must be balanced with the allocated amounts listed on the NAVCOMPT Form 2197 prior to the preparation of monthly reports. The NAVCOMPT Form 2197/2198 will be the basis for the following entries to the general ledger accounts maintained at the subhead level for the administering office:

DR Account 1021 - Allocations Authorized - Approved/Direct Programs
 CR Account 3111 - Unallotted Allocations - Obligational
 Authority - Approved Quarterly Direct Programs

CR Account 3113 - Unallotted Allocations - Anticipated
 Reimbursements/Quarterly Reimbursable
 Obligational Authority

(To record allocations authorized for the approved program)

AND

DR Account 1022 - Allocations Authorized - Deferred Programs
 CR Account 3112 - Unallotted Allocations - Deferred
 Programs

(To record deferred program)

The NAVCOMPT Form 2198 will also be used as the source for the posting of allocations authorized to the subsidiary records established at the R&D project and task level under the subheads. The subsidiary records should be designed locally to meet both external and internal financial management requirements.

2. ALLOCATION ADJUSTMENTS

a. General. Amounts shown in the NAVCOMPT Form 2197 as Maximum Reprogramming Limit, Column 10, represent upper limits at the subhead level for the administering offices and are not to be exceeded. Controls will be established within the accounting system for each administering office to ensure that any internal reprogramming action of the amount allocated for approved programs at the subhead level does not result in the maximum reprogramming limitation being exceeded. Funds are not to be transferred from Allocations Authorized - Deferred Programs (Account 1022) to Allo-

cations Authorized - Approved/Direct Programs (Account 1021) until receipt of an amended NAVCOMPT Form 2197 from OCNR effecting such transfer. When it is necessary to withdraw or defer previously authorized funds, OCNR will contact the administering office to ensure there are no outstanding commitments or obligations prior to execution of the NAVCOMPT Form 2197 amendment. Administering offices will utilize the Administering Office Allocation Distribution Document (NAVCOMPT Form 2198) for recording adjustments made locally within the authority granted to them by the RDT&E,N operating budget allocation. Liaison between the administering office and the authorization accounting activity/financial information processing center should be established and maintained to assure the timely submission of data necessary for the preparation of reports reflecting current status of funds at the subhead program element and R&D project level.

b. Anticipated Program Reduction - Program Element. The fiduciary integrity of the responsible office (RO) and each of the administering offices (AO) will be maintained within the accounting system. Accordingly, allocations made by the RO to the AO will be transmitted to the AO's via a hard copy Operating Budget Allocation (NAVCOMPT Form 2197). In the interest of proper fiduciary reporting, it is essential that all NAVCOMPT Forms 2197 be posted as of the effective date specified therein. It is also essential that allocations to a program element are not reduced to the point that current obligations/commitments or expenditures exceed the amount available for obligations/commitments or expenditures. This latter circumstance constitutes a potential violation of 31 U.S.C. § 1517 (formerly part of Section 3679, Revised Statutes) and can arise either from inadvertent internal reprogramming actions or from unexpected program reductions imposed by higher authority. To overt potential violations OCNR will establish an administrative program element entitled "Anticipated Program Reductions" at the appropriation level, and will be identified as such on the NAVCOMPT Form 2158. The Anticipated Program Reductions-program element can be activated by either the RO or the AO. The RO will utilize the Anticipated Program Reductions-program element wherever any imposed reductions, including transfers out or reappropriations, are received at a point in time that precludes the RO from determining where the reductions can be properly effected. The AO will utilize the Anticipated Program Reductions-program element whenever a reduction issued on a NAVCOMPT Form 2197 would cause one or more program element allocations to have obligations/commitments or expenditures in excess of availability. The Anticipated Program Reductions-program element will be utilized only when the appropriate program element either cannot be identified within the time available or cannot be cited because of insufficient authority. The AO will notify the RO immediately of any AO initiated use of the Anticipated Program Reductions-program element and the basis for the use thereof. Every effort will be made to ensure that all Anticipated Program Reductions-program entries are cleared out by the next month reporting cut off date. This program element will not be utilized in the end of fiscal year reports without prior NAVCOMPT approval. Both the RO and AO will review obligational availability before initiating or processing a NAVCOMPT Form 2197. It should be

noted that whenever an allocation document is issued that reduces program availability below the amount already obligated/committed it is the issuer, rather than the recipient, that is in a potential violation of 31 U.S.C. § 1517 (formerly part of Section 3679, Revised Statutes) status.

c. Administering Office Level Adjustments. Funds authorized in an approved operating budget for an administering office may require adjustment between projects as a result of the following:

1. reprogramming of funds due to changes in plan;
2. funds transferred by the performing activity between projects under a reimbursable order containing multiple R&D projects and reported to the grantor of the order on the Status of Reimbursable Orders (NAVCOMPT Form 2193). It is the responsibility of the Funds Administrator to assure that changes in funds between R&D projects reported on the NAVCOMPT Form 2193 be initiated into the subsidiary records through the issuance of an amended Administering Office Allocation Distribution (NAVCOMPT Form 2198). The NAVCOMPT Form 2198 will be posted as prescribed in subpar. 502-1.

d. Local Operating Budget Adjustments. Holders of local operating budgets may make transfers between R&D projects and tasks within a subhead without prior approval, unless restricted by the management command. When local adjustments are made, the NAVCOMPT Form 2199 will contain a footnote indicating that a local adjustment has been made. It is the responsibility of the fund administrator to assure that local changes in funds between projects or tasks reported on the NAVCOMPT Form 2199 be initiated into the subsidiary records through the issuance of an amended Administering Office Allocation Distribution (NAVCOMPT Form 2198). The NAVCOMPT Form 2198 will be posted as prescribed in subpar. 502-1. Adjustments may not be made between customer orders within reimbursable program elements.

3. ISSUANCE OF APPROVED OPERATING BUDGETS BY ADMINISTERING OFFICES. The issuance of an Approved Operating Budget (NAVCOMPT Form 2189-1) to an R&D activity or within OCNR and NAVMEDRSCHDEVCOM for departmental expenses (i.e., salaries, supplies, etc.) will be the basis for the following entry in the general ledger accounts at the subhead level:

DR Account 3114 - Unallotted Allocations - Combined
Authorizations

CR Account 3140 - Authorizations Granted

(Amount in Column 3 of the NAVCOMPT Form 2189-1)

4. MONTHLY PERFORMANCE

a. Trial Balance Reports for Approved Operating Budgets.

The financial status of funds authorized by an Approved Operating Budget (NAVCOMPT Form 2189-1) will be reported monthly by the 13th calendar day following the report month to the authorization accounting activity/financial information processing center of the grantor. The reporting will be made on the Trial Balance Report (NAVCOMPT Form 2199). A separate NAVCOMPT Form 2199 will be received for each subhead under an approved operating budget. The report will reflect for each general ledger account the prior month balance, the current month balance, and changes for the period. For general ledger account 1031 at all levels reported, the activities will indicate by footnote, 1/ received, or 2/ local adjustment. Mechanized accounting activities will submit financial data ("B" cards, tapes etc.) for the amount of "changes for the period" and the data will accompany the trial balance report. When NAVCOMPT Form 2199 is received from non-mechanized activities, financial data ("B" cards) will be prepared by the activity or their authorization accounting activity/financial information processing center containing the data prescribed in part 2, chapter 6 of this Handbook. These cards will be merged with those received from mechanized activities for processing "changes for the period" into the accounting system for the administering office. This process will result in an update of the general ledger and subsidiary records.

b. Trial Balance Reports for Reimbursable Work Performed Under an Operating Budget. The financial status of funds for work and service being performed on a reimbursable basis (based on accepted orders) under a reimbursable subhead will also be reported monthly to the authorization accounting activity/financial information processing center of the administering office on Trial Balance Reports (NAVCOMPT Form 2199) for each reimbursable subhead in use under the operating budget. The provisions of subpar. 502-4(a) also apply to these reimbursable subheads.

c. Timely Receipt of Reports. Vigorous action will be taken by the authorization accounting activity/financial information processing center of the administering office to ensure prompt receipt of the Trial Balance Report (NAVCOMPT Form 2199) supporting the approved operating budget, as well as the supporting financial data from mechanized activities.

d. Review of Reports. All Trial Balance Reports (NAVCOMPT Form 2199) must be reviewed for accuracy and completeness. In addition, they should be reconciled to the extent of comparable data within reports. The following computations may be used as aids in verifying the accuracy of trial balance reporting from the operating budget level:

Uniform General Ledger Accounts

Calculations. All calculations will equal zero if they are correct:

1. 1031-3231-3310-3211-3221
2. 1811+1812+1813+1814+1815+1816+1817-3232-3320-3212-3222
3. 3231+3232+3310+3320-1060+1320-1512-1513+1960-2000-2100-3231-3232
4. 1653+1654+1930+5100 (if subhead budget =9 do not add 1930) -3310
5. 5000+1421-3320
6. 1111+1112+1113+1115+1116+1117+1121+1122+1123+1125+1126+1127+1214+1224+1041+1042+1043+1044+1045+1046+1047+2220-4011-4012-4013-4014-4015-4016-4017
7. 9611+9612+9613+9614+9615+9616+9617+9621+9622+9623+9624+9625+9626+9627+9641+9642+9643+9644+9645+9646+9647-9631-9632-9633-9634-9635-9636-9637

If inaccuracies are detected, vigorous action will be taken with the authorization accounting activity/financial information processing center submitting erroneous data in order to reconcile differences prior to processing changes into the accounting system. It is imperative that such inaccuracies be corrected since they will cause unbalanced reports requiring adjustment before submission to the responsible office. In addition, the cards supporting the trial balance report should be verified to ensure the correctness of card data input.

e. Recording

(1) Trial Balance Reports. NAVCOMPT Form 632 cards received or prepared locally for the amount of "changes for the period" for Trial Balance Reports (NAVCOMPT Form 2199) will be processed into the official accounting system. This process will result in an update of the general ledgers and subsidiary records.

5. CONSOLIDATING ENTRIES. After recording all data reported in Trial Balance Reports (NAVCOMPT Form 2199) for the reported period, the following consolidating entries will be made at the subhead level before closing the administering office general ledger for each month:

a. Funds Authorized. The following entry is made to permit consolidation and to disclose at the subhead level funds authorized in approved operating budgets and to establish the amount of unreported operating budget authorizations. The credit balance in Account 2980 represents the amount of funds authorized (or changes thereto) for the reporting period, for which a NAVCOMPT Form 2199 and/or NAVCOMPT Form 2189-1 was not received or recorded.

DR Account 3140 - Authorizations Granted

(For the total amount of the recorded credit balance of Account 3140)

CR Account 1031 - Allotments/Operating Budgets Authorized

(For the amount of balances reported by operating budget holders for Account 1031 based on Trial Balance Reports (NAVCOMPT Form 2199) received for the period)

CR Account 2980 - Unreported Transactions

(Difference between above Accounts 1031 and 3140 amounts)

Upon receipt of the missing NAVCOMPT Form 2199 and/or NAVCOMPT Form 2189-1 and recording of the data in the general ledger, it will be necessary to adjust the balance in Account 2980 by the following entry:

DR Account 2980 - Unreported Transactions

(For the amount reported in the Trial Balance Reports (NAVCOMPT Form 2199) as changes for the period in Account 1031)

CR Account 1031 - Allotments/Operating Budgets Authorized

b. Funds Disbursed. The following entry is made to establish the amount of undistributed disbursements at the subhead level based upon transactions reported by operating budget holders and those disbursements reported by the designated Navy paying activity. The entry for disbursements reported is provided in supbar. 6.

DR Account 1060 - Funds Disbursed

CR Account 1920 - Undistributed Disbursements
(Amount recorded as a credit to Account 1060 based on Trial Balance Reports (NAVCOMPT Form 2199) for the period)

c. Funds Collected. The following entry is made to establish the amount of undistributed collections at the subhead level applicable to reimbursable transactions based upon those collections reported in the paying activities registers.

DR Account 2910 - Undistributed Collections

CR Account 2990 - Undistributed Collections
(Contra)
(Amount recorded as a debit to Accounts 1041 through 1047 and 1051 through 1057 based on Trial Balance Reports (NAVCOMPT Form 2199) for the period)

d. Other Than Automatic - Reimbursable Transactions. Amounts for other than automatic reimbursable transactions applicable to the reimbursable subhead recorded in memorandum and budgetary accounts by operating budget holders or their authorization accounting activities/financial information processing centers and reported on Trial Balance Reports (NAVCOMPT Form 2199) (reimbursable subhead) will require transfer at the subhead level to the appropriate receivable, income, and collection accounts, as follows:

<u>MEMORANDUM/BUDGETARY ACCOUNT NUMBER</u>	<u>TRANSFER TO</u>	<u>GENERAL LEDGER ACCOUNT NUMBER</u>
9611 through 9617 (Accounts Receivable - Billed)	(See Note)	1151, 1152, 1153, 1254 1155, 1156, and 1157
9621 through 9627 (Accounts Receivable- Unbilled)	" "	1161, 1162, 1163, 1264, 1165, 1166 and 1167
9631 through 9637 (Anticipated Reim- bursements - Income)	" "	4021 through 4027
9641 through 9647 (Reimbursements Collected)	" "	1051 through 1057

NOTE: Entries to effect transfer will be debit or credit, as appropriate, to close out the memorandum and budgetary accounts with entries made to the corresponding administering office accounts.

- e. General Ledger Accounts by Source Code and Program Element - Administering Office Level. The relationship between reimbursable automatic (funded) and other than automatic (unfunded) uniform general ledger accounts, reimbursable source codes and program elements is shown in figure 5-4.

6. NAVY DISBURSEMENT/COLLECTION REGISTERS

a. Disbursements. Monthly disbursement registers will be furnished by the register preparing activity, to the authorization accounting activity/financial information processing center of the administering offices, to report the total disbursements made by them for the month against each subhead records:

DR Account 1920 - Undistributed Disbursements
CR Account 1060 - Funds Disbursed

b. Refunds. Refund transactions are registered separately by the register preparing activity in Register 33 rather than being included with disbursements in an expenditure register. The monthly refund register furnished the authorization accounting activity/financial information processing center for an administering office will show total refunds for the month against each subhead record. These refund registers will be the basis for the following entry to the subhead records:

DR Account 1060 - Funds Disbursed
CR Account 3211 - Uncommitted/Unobligated Authoriations -
Direct Program

c. Collections. Register preparing activities monthly collection registers will be furnished to the authorization accounting activities/financial information processing centers of the administering offices to report total collections for the month against the reimbursable subheads. These collection registers will be the basis for the following entry to the reimbursable subhead:

DR Account 2990 - Undistributed Collections (Contra)
CR Account 2910 - Undistributed Collections

NOTE: Balances remaining in accounts 2910 and 2990 will not be included in reports to the responsible office.

503 ACCOUNTING FOR UNOBLIGATED BALANCES IN EXPIRED ACCOUNTS

1. GENERAL. RDT&E,N amounts appropriated expire for new obligational purposes twenty-four (24) months after the first day of the designated fiscal year. Obligations will be incurred in accordance with incremental funding policy. The unobligated balance in the appropriation reverts to the general fund of the Treasury, but is available for restoration for valid adjustments. The responsible office will not automatically withdraw unobligated balances in expired accounts from administering offices. All withdrawals of unobligated balances from administering offices will not be effected without the prior concurrence of the administering office. Fiscal year appropriations that expire remain available for two additional years for payment of unliquidated balances of obligations and accounts payable. During those two years, downward obligation adjustments may occur as a result of liquidation of obligations at a rate less than the established obligation. Valid upward obligation adjustments (i.e., price increases, "within scope" contract amendments, etc.,) are permitted in expired accounts if they meet both of the following conditions:

- a. the adjustment can be accomplished within the balance available at the appropriation level obtained through restoration or downward adjustment; and

- b. the adjustment does not cause an overobligation of the currently authorized amount available at the allocation/subhead level.

valid upward obligation adjustments which are greater than the amount available for restoration require action of the administering/responsible office to make additional authority available to the appropriate suballocation/operating budget holder by transfer of resources from other balances available within the appropriation.

2. REPROGRAMMING LIMITATIONS

a. Prior approval by The Comptroller of the Navy is required for any reprogramming action during the period described under the following conditions:

(1) Any reprogramming which, when added to below threshold reprogramming accomplished during the period the appropriation was available for new obligations, results in an increase to the Base for Reprogramming Action as approved by the Secretary of Defense of \$4 million or more by program element.

(2) Any reprogramming that would increase the Base for Reprogramming Action, as approved by the Secretary of Defense, for a program element that has been designated as a matter of special interest to one or more Congressional Committees.

(3) Any reprogramming when the resource to finance the increase is derived in whole or in part from reimbursements.

b. As the legal authority for new obligations is limited by the Appropriations Act, after the appropriation has expired for new obligations, these reprogrammings are to be used only for within scope increases to valid contracts or other obligations issued prior to expiration of the appropriation for new obligations.

c. Requests for approval of any proposed reprogramming will be made by letter to the Comptroller of the Navy (NCB) and will include the following:

(1) Justification for the requirement;

(2) The program element title shown on the Base for Reprogramming Action (DD 1414), the amount as adjusted by reprogramming actions approved by the Secretary of Defense (DD 1415), the net plus or minus amount of below threshold reprogramming action (minor reprogramming) accomplished during the period the appropriation was available for new obligations, the amount of the requested reprogramming and the new amount for the program element; and

(3) The program element(s) title(s) shown on the Base for Reprogramming Actions being reduced, the amount provided by each to accommodate the reprogramming increase and the new amount for the program element(s) being reduced.

d. Current procedures do not require accounting systems to continue to maintain program value at the line item/program element level once an account has expired. Because of the fractionation of program element data among administering offices, OCNR established and issued targets to administering offices which limit the amount available for obligation adjustments.

3. **OVEROBLIGATION AT THE APPROPRIATION OR PROGRAM ELEMENT LEVEL.** An overobligation, i.e., 31 U.S.C. § 1517 (formerly part of Section 3679, Revised Statutes) violation has occurred at the level of the appropriation if net obligation adjustments result in a total obligation figure in excess of total available resources. At the appropriation program element level, a reportable overobligation has occurred if net obligation adjustments result in a total obligation figure in excess of currently available authority at that level, if the instant adjustment action results from events that occurred prior to the 30 September on which the appropriation expired for obligation, which adjustment if made prior to 30 September would have resulted in an overobligation. 31 U.S.C. § 1517 (formerly part of Section 3679, Revised Statutes) violations can occur only at the program element level where the appropriation has been apportioned. Allocations and operating budgets under appropriations exempt from apportionment are subject only to 31 U.S.C. § 1517 (formerly part of Section 3679, Revised Statutes) violation if the appropriation is overobligated.

504 ADMINISTRATION OF SUCCESSOR ("M") ACCOUNTS

1. **AVAILABILITY OF BALANCES.** Expired appropriations lapse two years after expiration whereby unpaid obligations (outstanding obligations, accounts payable) and accounts receivable are transferred to the "M" account for each appropriation where they are merged with balances of outstanding obligations, accounts payable and accounts receivable of all other lapsed appropriations for the same general purpose. The total unobligated balances previously withdrawn at the time of expiration from all lapsed appropriations for the same general purpose remain available for restoration to the designated "M" account as required to cover bona fide obligation adjustments.

2. **OVEROBLIGATION.** A particular "M" account can become overobligated and becomes a 31 U.S.C. § 1517 (formally part of Section 3679, Revised Statutes) violation whenever gross adjusted obligations in that account exceed the amount of cumulative resources available. Where an obligation or expenditure is identified as actually having been incurred against an appropriation or subdivision thereof prior to the date of lapse, but was not recorded to the proper account until after lapse, and where such obligation or expenditure if recorded prior to lapse would have shown an overobligation/overexpenditure at the date of lapse, a violation report will be submitted. Where such violations occur at the appropriation level, such accounts shall be withdrawn from the "M" account and reestablished as a program year account.

3. **REVIEW, CONTROL AND REPORTING OF OBLIGATION ADJUSTMENTS TO SUCCESSOR "M" ACCOUNTS.** Obligation adjustments which affect successor "M" accounts must have prior approval of the Responsible Office (OCNR) for adjustments in excess of \$100,000 and prior approval of NAVCOMPT Counsel (NCC) via the Responsible Office (OCNR) for amounts of \$500,000 or more. Documentation that is capable of being verified

to official accounting records must be referenced or forwarded
in support of adjustments submitted for approval.

4. **UNDISTRIBUTED DISBURSEMENTS/COLLECTIONS.** Cross-disbursing transactions which affect lapsing accounts may be carried forward into the "M" account. All other undistributed disbursements or collections which affect lapsing accounts will not be carried forward into the "M" account. For other than cross-disbursing transactions carried forward, appropriate adjustments will be made to zero balance these accounts in the lapsing account and distribute the charges/credits to identifiable line items in direct program, reimbursable orders, or to management type funds which are available for general expense purposes.

5. **RESPONSIBLE OFFICE PROCEDURES**

a. General. When the appropriation lapses, the net obligated balance will be transferred from the lapsing appropriation to the designated successor "M" account appropriation which is maintained by OCNR. Simultaneous with the transfer of the net obligated balance which represents cash, outstanding obligations, accounts payable, and the accounts receivable also will be transferred from the lapsing appropriation to the successor account. The transfer of the outstanding obligations, accounts payable and any account receivable remaining after application of NAVCOMPT Manual par. 032501-1b(1) from a lapsing appropriation to a successor "M" account is accomplished by journal voucher prepared from the final trial balance of the lapsing appropriation ledgers.

b. Responsibilities. OCNR is responsible for:

1. management of the total availability of the appropriation;
2. preparation of all reports and certifications to higher authority, in accordance with appropriate schedules of submission dates; and
3. evaluation of obligation adjustments in accordance with par. 504-3 for determination of validity and propriety of payment of such obligations.

c. Maintenance of records. For the lapsed appropriations transferred to the "M" account, detailed ledgers/records will be maintained in accordance with the following:

1. a single set of ledgers/records will be maintained at the responsible office OCNR level under the "M" account symbol identifications, e.g., 17M1319. Postings to these ledgers/records will be based on registers of disbursements/collections received from the Navy-wide finance network and reports of unliquidated obligations received from the offices maintaining the official obligation records which supported the year-end final report rendered under RDT&E, N Trial Balance Report (NAVCOMPT Form 2199) and reports of obligation adjustments due to escalation costs, within scope contract changes or termination costs;
2. as a minimum, the ledgers/records maintained will support the amounts reflected in Report on Budget Execution (DD Form 1176). Subsidiary ledgers, journals, document files, or equivalent records will be maintained to assure the accuracy of the accounts and the data produced from the accounts;
3. periodically, the ledger/record balances will be verified with related balances in subsidiary records; and
4. for purposes of supporting certifications of obligations under Sec. 1311 (31 USC 200) a fiscal year-end verification for obligated fund balances will be made in a manner that will assure that all of the files and balances have been reconciled and validated and work papers and records on which the determinations are based will be retained in a form to facilitate audit and reconciliation.

d. "M" Account Transactions. Entries will be made to transfer balances from the lapsing account into the successor "M" account in accordance with the following:

DR Account 1011 - Appropriations Realized
CR Account 3231 - Undelivered Orders/Outstanding Obligations
 - Direct Program
CR Account 2X00 - Accounts Payable

Posting Media: The balances of outstanding obligations direct program, accounts payable amounts as of the end of the fiscal year will be transferred from the lapsing account.

DR Account 11XX - Accounts Receivable
DR Account 12XX - Accounts Receivable

CR Account 3232 - Undelivered Orders/Outstanding Obligations -
Reimbursable Program

CR Account 2X00 - Accounts Payable

Posting Media: Amount of accounts receivable, accounts payable and outstanding obligations reimbursable program as of the end of the fiscal year transferred from the lapsing account.

e. Liquidation of Obligations and Accounts Payable. Expenditures reported by the NAVACCTGFINCEN will be recorded as liquidations of accounts payable; when all accounts payable items have been liquidated all subsequent expenditure transactions will be recorded as liquidations of outstanding obligations.

6. ADMINISTERING OFFICE (AND/OR OFFICE DESIGNATED TO MAINTAIN "M" ACCOUNT RECORDS) PROCEDURES. Those organizations having responsibility for the maintenance of official obligation records will maintain records for contractual or other documents citing funds transferred to the "M" account. The office maintaining "M" account records must ensure availability of, or access to, documentary evidence supporting the amount reported as outstanding obligations, accounts payable and accounts receivable to facilitate Section 1311 certification under "M" accounts. Balances in appropriate document files will be aged periodically and items that are unduly outstanding or inactive will be investigated and appropriate corrective action taken where necessary. The identification of the full range of accounting classification data will be maintained on each outstanding document in order to match liquidation and expenditure transactions to the original document. Additionally, the administering office is responsible for:

- a. submitting final reports for the lapsed appropriation to the responsible office after posting, consolidating and closing entries as required in subpar. 502-5 of this Handbook;
- b. establishing and maintaining the official outstanding obligation file at the document level to support the annual outstanding obligation report amount for the successor appropriation. These reports will be in the format of figure 5-1 and will be submitted to the responsible office in accordance with schedules established in year-end closing procedures;
- c. ensuring that all documents processed against the outstanding obligation amount in a lapsed account are appropriately identified as an "M" account transaction;

- d. terminating those outstanding items which are determined to be invalid, no longer in force, or no longer required and revert any available funds, based on advice from program manager;
- e. ensuring that items required are delivered in accordance with contract requirements and that items outstanding are still required;
- f. as they occur and within the threshold established by subpar. 504-3, advising the responsible office of those:
 - 1. undocumented but anticipated contractor claims which are known to be in process and will ultimately impose additional obligations on the lapsed account; and
 - 2. transactions increasing obligations due to escalation costs, within scope contract changes, or costs incurred to terminate contracts at the request of the government which exceed the current obligation under the contract;
- g. providing to the responsible office for those transactions identified in item f2 above, supporting documentation such as: audit reports, contractor evaluation statements, or similar documentation for any items which require additional funds; and
- h. periodically, but at least annually, advising the responsible office of total recorded unliquidated obligations for certification by the responsible office.
- i. submission of supplemental data in support of individual upward obligation adjustments of \$1,000,000 or more in successor "M" accounts for inclusion in Reports on Budget Execution (DD Form 1176). The supplemental data required is:
 - 1. the original value of the obligation;
 - 2. the date of the original contract;
 - 3. any prior adjustments; and
 - 4. reasons for the current adjustment

Administering Offices should ensure procedures are in place to submit this information to NAVCOMPT (NCB-32), via the Responsible Office (OCNR), no later than the fifteenth (15) workday following the end of the month being reported. The information should be submitted each month by each administering office having "M" account obligation adjustments of \$1,000,000 or more even if there is no change from the preceding month.

505 ADMINISTRATION OF VARIANCE ACCOUNTS

1. GENERAL. Field activities who are authorized under Part 2 of NAVSO P-3062 to distribute overhead, will generate over/under absorbed overhead amounts as of the end of each fiscal year. In accordance with Part 2, a final determination of the over/under absorbed overhead amounts will be derived as of 31 March in the year subsequent to the end of the fiscal year just ended. Additionally, the field activity is directed to close out the over/under absorbed overhead amounts by preparing a NAVCOMPT Form 2277 to the management command which either charges or credits the currently managed operating budget of the management command for the over/under

2. BILLING FOR OVER/UNDER ABSORBED OVERHEAD AMOUNTS. The amounts billed to the management command's centrally managed operating budget by the various field activities will be consolidated by the authorization accounting activity/financial information processing center of the administering offices, a net amount derived, and passed on the OCNR via the appropriate billing procedures, described

in NAVSO P-3062-2, subpar. 504-62(2). Thus, the centrally managed operating budget of OCNR will absorb the over/under absorbed overhead amounts forwarded by the administering offices, thereby, relieving the administering offices of the variance amount. Program Element ZZ of the administering office will have a zero balance over/under absorbed overhead amount, precluding the need for further reporting by the administering office. Any transactions affecting obligations of the prior year ZZ program element, received subsequent to the 31 March cut off date, will be processed as an adjustment to obligations of the current year Program Element ZZ ledgers, in accordance with par. 704 of NAVSO P-3062-2.

3. ACCOUNTING FOR OVER ABSORBED OVERHEAD AMOUNTS. The responsible office, in accordance with the provisions of subpar. 505-2 above, will eliminate the over absorbed overhead variance amount from the expired account by moving it to the ensuing fiscal year account. (Although the appropriation is available for obligation for a period of 24 months, the ZZ Program Element within the appropriation is treated as an annual appropriation and has an obligation availability of only 12 months.) Since over absorbed overhead amounts are derived in an unfunded program element, and such amounts are not required to liquidate outstanding obligations, the variance amount will be moved at the appropriation level from the expired overhead fiscal year account to the ensuing fiscal year account. Pro forma entries are as follows:

a. Expired Fiscal Year Account

DR Account 3211 - Uncommitted/Unobligated Authorizations -
Direct Program
CR Account 1060 - Funds Disbursed

and

DR Account 5400-Costs and Expenses Applied
CR Account 3310-Accrued Expenditures/Expenses - Direct Program

(To relieve the expired ZZ Program Element ledger of over-applied overhead.)

b. Ensuing Fiscal Year/Current Year Account

DR Account 1052 - Funds Collected - Other Than Automatic -
Other Defense Accounts
CR Account 4022 - Income - Other Than Automatic -
Other Defense Accounts

(To record at the appropriation level the amount of over-applied overhead moved forward.)

Over absorbed overhead amounts moved forward to the ensuing/current year account, are available for obligation, in any direct program element designated by the responsible office.

4. ACCOUNTING FOR UNDER ABSORBED OVERHEAD AMOUNTS. Under absorbed overhead amounts billed to the responsible office's centrally managed operating budget, will be moved from the ZZ Program Element ledgers and charged to the management and support subhead ledgers. Thus, under absorbed overhead amounts will remain as a charge against funds of the same program year in which the loss was incurred. The pro forma entries are as follows:

a. Expired Fiscal Year Account (Program Element ZZ)

DR Account 1060 - Funds Disbursed
 CR Account 3211 - Uncommitted/Unobligated Authorizations -
 Direct Program

and

DR Account 3310 - Accrued Expenditures/Expenses - Direct Program
 CR Account 5400 - Cost and Expenses Applied

(To relieve the expired ZZ Program Element ledger of under-applied overhead. The Program Element ZZ is identified in the last two digits of the subhead.)

b. Program Element Ledgers of Management and Support Funds
 (same Program Year in which loss was incurred)

DR Account 5100 - Direct Costs
 DR Account 3211 - Uncommitted/Unobligated Authorizations -
 Direct Program
 CR Account 3310 - Accrued Expenditures/Expenses - Direct Program
 CR Account 1060 - Funds Disbursed

(To record at the appropriation level the amount of under-applied overhead moved to funded program element ledgers.)

ANNUAL REPORT OF "M" ACCOUNT

*

OUTSTANDING OBLIGATIONS AND ACCOUNTS RECEIVABLE

From: Commanding Officer
U.S. Naval Activity
Orlando, FL 32813

To: Major Claimant/Administering Office
Washington, DC 20390

Subj: Annual Report of Outstanding "M" Account Obligations
and Accounts Receivable

Ref: (a) Financial Management of Resources, RDT&E,N
(NAVSO P-3062-2)

1. The annual report of "M" account outstanding obligations and accounts receivable for the period ending 30 September 19XX is submitted in accordance with reference (a).

<u>Lapsed Appropriation Symbol and Title</u>	<u>Outstanding Obligations</u>	<u>Accounts Receivable</u>
17M1319 RDT&E		
FY 19XX	\$ XXX.XX	\$ XXX.XX
FY 19XX	X,XXX.XX	X,XXX.XX
TOTAL	\$ X,XXX.XX	\$ X,XXX.XX

2. I certify that the amounts shown in this report are correct. All known transactions meeting the criteria of 31 U.S.C. 200(a) have been obligated and are so reported.

NOTE: Outstanding obligations includes amounts for accounts payable.

Figure 5-1

FIGURE 5-2

APPROPRIATION, APPORTIONMENT AND ALLOCATION TRANSACTIONS

	Appropriation Ledgers		Subhead Ledgers		Operating Budget Ledgers	
	Debit	Credit	Debit	Credit	Debit	Credit
1011 Appropriations Realized		1/11,000				
1012 Appropriation Transfers - Prior Year						
1013 Appropriation Transfers - Current Year						
1021 Allocations Authorized - Approved Direct Programs			5/	8,500		
1022 Allocations Authorized - Deferred Programs			5/	500		
1031 Allotments/Operating Budgets Authorized						
1041 Funds Collected - Automatic - Intra-Appropriation					7/	3,950
1861 Apportioned Anticipated Reimbursements - Other Than Automatic - Intra-Appropriation						
1862 Apportioned Anticipated Reimbursements - Other Than Automatic - Other Defense Accounts		3/ 1,000				
1863 Apportioned Anticipated Reimbursements - Other Than Automatic - Foreign Military Sales						
1864 Apportioned Anticipated Reimbursements - Other Than Automatic - Non-Federal Sources						
3010 Available for Apportionment - Obligational Authority	2/10,000	1/11,000				
3031 Unallocated Apportionment - Direct/Obligational Authority	4/ 8,000	2/10,000				
3032 Unallocated Apportionment - Anticipated Reimbursements/Reimbursable Obligational Authority	4/ 1,000	3/ 1,000				
3041 Allocations Granted - Direct/Obligational Authority	4/ 8,000					
3042 Allocations Granted - Anticipated Reimbursements/Reimbursable Obligational Authority		4 1,000				
3111 Unallocated Allocations - Obligational Authority - Approved/Quarterly Direct Programs				5/ 7,500		
3112 Unallotted Allocations - Obligational Authority - Deferred Programs				5/ 500		
3113 Unallotted Allocations - Anticipated Reimbursements				5/ 1,000		
3114 Unallotted Allocations - Combined Authorizations			6/ 3,950			
3140 Authorizations Granted				6/ 3,950		
3211 Uncommitted/Unobligated Authorizations - Direct Program					7/ 3,950	
3212 Uncommitted/Unobligated Authorizations - Reimbursable Program						
3221 Unobligated Commitments - Direct Program						
3222 Unobligated Commitments - Reimbursable Program						
3231 Undelivered Orders/Outstanding Obligations - Direct Program						

FIGURE 5-2 (Continued)

	Appropriation Ledgers		Subhead Ledgers		Operating Budget Ledgers	
	Debit	Credit	Debit	Credit	Debit	Credit
9761 Anticipated Transfers - Prior Years	8/	500				
9762 Anticipated Transfers - Current Year						
9770 Anticipated Transfers (Contra)		8/ 500				
TOTAL	31,500	31,500	12,950	12,950	3,950	3,950

- 1/ Receipt of Treasury Form TFS 6200
- 2/ Receipt of Apportionment and/or Reapportionment Schedule (DD Form 1105) (Appropriated)
- 3/ Receipt of Apportionment and/or Reapportionment Schedule (DD Form 1105) (Anticipated Reimbursements)
- 4/ Allocation to Administering Office (NAVCOMPT Form 2197)
- 5/ Receipt of Operating Budget Allocation from Responsible Office
- 6/ Issuance of Operating Budget to Field Activities
- 7/ Receipt of Operating Budget from Administering Office
- 8/ Transfers Anticipated from Prior Year Appropriations

APPROPRIATION, APPORTIONMENT AND OPERATING BUDGET TRANSACTIONS

Figure 5-3

		Appropriation Ledgers		Subhead Ledgers		Operating Budget Ledgers	
		Debit	Credit	Debit	Credit	Debit	Credit
1011	Appropriations Realized		11,000,000				
1021	Allocations Authorized - Approved/Direct Programs		8,500,000	4/ 8,500,000	8,500,000		
1022	Allocations Authorized - Deferred Programs		500,000	4/ 500,000	500,000		
1031	Allotments/Operating Budgets Authorized		1,560,000		1,560,000		1,560,000
1054	Funds Collected - Other Than Automatic - Non-Federal Sources			5/ 125,000	2/ 120,000		
1060	Funds Disbursed	6/ 120,000	120,000	3/ 77,050	77,050		77,050
1111	Accounts Receivable - Automatic - Billed - Intra-Appropriation		4,000	3/ 4,000			4,000
1121	Accounts Receivable - Automatic - Unbilled - Intra-Appropriation		300		300		300
1151	Accounts Receivable - Other Than Automatic - Billed - Intra-Appropriation		1,500	1/ 1,500			
1162	Accounts Receivable - Other Than Automatic - Unbilled - Other Defense Accounts -		275	1/ 275			
1254	Accounts Receivable - Other Than Automatic - Billed - Non-Federal Sources		1,250	1/ 1,250			75
1512	Travel Advances		75		75		
1811	Reimbursable Orders Received - Automatic - Intra-Appropriation		20,000		20,000		20,000
1862	Apportioned Anticipated Reimbursements - Other Than Automatic - Other Defense Accounts		1,000,000				
1864	Apportioned Anticipated Reimbursements - Other Than Automatic - Non-Federal Sources	5/ 125,000					
1920	Undistributed Disbursements		42,950	6/ 120,000	2/ 120,000	3/ 77,050	
1930	Undistributed Expenses/Costs		100		100		100

FIGURE 5-3 (Continued)

		Appropriations Ledgers		Subhead Ledgers		Operating Budget Ledgers	
		Debit	Credit	Debit	Credit	Debit	Credit
2100	Accounts Payable - Public		12,875		12,875		12,875
3010	Available for Apportionment- Obligational Authority		1,000,000				
3031	Unallocated Apportionments - Direct Obligational Authority		2,000,000				
3041	Allocations Granted - Direct/Obligational Authority	4/ 8,000,000	8,000,000				
3042	Allocations Granted - Anticipated Reimbursements/ Reimbursable Obligation Authority	4/ 1,000,000	1,000,000				
3111	Unallotted Allocations - Obligational Authority - Approved/Quarterly Direct Programs		7,500,000		7,500,000		
3112	Unallotted Allocations - Deferred Programs		500,000		500,000		
3113	Unallotted Allocations - Anticipated Reimbursements/Quarterly Reimbursable Obligational Authority		1,000,000		1,000,000		
3114	Unallotted Allocations - Combined Authorizations	3,950,000		3,950,000			
3140	Authorizations Granted		3,950,000		3,950,000		
3211	Uncommitted/Unobligated Authorizations - Direct Program		1,395,375		1,395,375		1,395,375
3212	Uncommitted/Unobligated Authorizations - Reimbursable Program		13,900		13,900		13,900
3221	Unobligated Commitments - Direct Program		7,900		7,900		7,900
3231	Undelivered Orders/Outstanding Obligations - Direct Program		71,175		71,175		71,175
3232	Undelivered Orders/Outstanding Obligations - Reimbursable Program		1,800		1,800		1,800
3310	Accrued Expenditures/Expenses - Direct Program		85,550		85,550		85,550
3320	Accrued Expenditures/Expenses - Reimbursable Program		4,300		4,300		4,300
4011	Income - Automatic - Intra-Appropriation		4,300		4,300		4,300
4021	Income - Other Than Automatic - Intra-Appropriation		1,500	1/	1,500		
4022	Income - Other Than Automatic - Other Defense Accounts		275	1/	275		
4024	Income - Other Than Automatic - Non-Federal Sources		1,250	1/	1,250		
5000	Cost of Work or Services for Others	4,300		4,300		4,300	
5100	Direct Costs	72,500		72,500		72,500	
5200	Production/Indirect Expense	21,700		21,700		21,700	

5-33

CH. 1

FIGURE 5-3 (Continued)

	Appropriation Ledgers		Subhead Ledgers		Operating Ledgers		Budget
	Debit	Credit	Debit	Credit	Debit	Credit	
5300 General Expenses			8,500		8,500		
5400 Costs and Expenses Applied	8,500	17,250		17,250			17,250
9351 Direct Military Labor			6,250		6,250		
9352 Indirect Military Labor	6,250		900		900		
9400 Contributed Costs	900	7,150		7,150			7,150
9611 Accounts Receivable - Other Than Automatic - Billed - Intra-Appropriation			1,500	<u>1/</u> 1,500	1,500		
9623 Accounts Receivable - Other Than Automatic - Unbilled - Foreign Military Sales			275	<u>1/</u> 275	275		
9624 Accounts Receivable - Other Than Automatic - Unbilled - Non-Federal Sources			1,250	<u>1/</u> 1,250	1,250		
9631 Reimbursement Income - Other Than Automatic - Intra-Appropriation		<u>1</u>	/ 1,500	1,500			1,500
9632 Reimbursement Income - Other Than Automatic - Other Defense Accounts		<u>1</u>	/ 275	275			275
9634 Reimbursement Income - Other Than Automatic - Non-Federal Sources		<u>1</u>	/ 1,250	1,250			1,250
9711 Anticipated Orders - Automatic - Intra- Appropriation							
9712 Anticipated Orders - Automatic - Other Defense Accounts	1,000,000						
9713 Anticipated Orders - Automatic - Foreign Military Sales	3,000,000						
9721 Anticipated Orders - Automatic - Intra-Appropriation	2,000,000						
9722 Anticipated Orders - Other Than Automatic - Other Defense Accounts	300,000						
9724 Anticipated Orders - Other Than Automatic - Non-Federal Sources	600,000						
9751 Anticipated Orders - Automatic (Contra)		6,000,000					
9752 Anticipated Orders - Other Than Automatic (Contra)	100,000	1,000,000					
9761 Anticipated Transfers - Prior Years							
9770 Anticipated Transfers (Contra)		500					
	500						
TOTAL	42,940,100	42,940,100	14,940,100	14,854,750	1,701,650		1,701,650

Figure 5-3 (Continued)

CONSOLIDATION AND ADJUSTING ENTRIES AT 30 SEPTEMBER (Appropriation has expired)

- 1/ To transfer Memorandum and Budgetary accounts for Other Than Automatic into the 4020 Accounts "Income - Other Than Automatic".
- 2/ To record the amount of disbursements reported to Administering Offices by register preparing activities. A fictitious figure representing summary disbursing registers from the register preparing activities have been used for illustration to show the effects on the accounts and reporting from the Administering Office to the Responsible Office. The difference in Account 1920 is the undistributed disbursements at the subhead level.
- 3/ To reverse amounts reported as funds disbursed from field activities and record these amounts into undistributed disbursements.
- 4/ Consolidation entry to permit reporting of available authorizations at the Appropriation level.
- 5/ A fictitious figure representing summary disbursing registers from the register preparing activities. The difference in Account 1920 is the undistributed disbursements at the Appropriation level.
- 6/ To record funds disbursed reported from Administering Offices into undistributed disbursements to compare with the funds reported by register preparing activities. The difference is the undistributed disbursements at the Appropriation level.

Figure 5-4

GENERAL LEDGER ACCOUNTS BY SOURCE CODE AND PROGRAM ELEMENT - ADMINISTERING OFFICE LEVEL

5-36

	INTRA APPROPRIATION	OTHER DEFENSE ACCOUNTS	FOREIGN MILITARY SALES	NON-FEDERAL SOURCES	MAE	OFF BUDGET FEDERAL AGENCIES	OTHER NON-DEFENSE ACCOUNTS
FUNDED: AUTOMATIC							
REIMBURSABLE ORDERS RECEIVED	1811	1812	1813	1814	1815	1816	1817
INCOME	4011	4012	4013	4014	4015	4016	4017
ACCOUNTS RECEIVABLE BILLED	1111	1112	1113	1214	1115	1116	1117
ACCOUNTS RECEIVABLE UNBILLED	1121	1122	1123	1224	1125	1126	1127
COLLECTIONS	1041	1042	1043	1044	1045	1046	1047
SOURCE CODE	1	3	8	6	D	A	E
	*****	*****	*****	*****	*****	*****	*****
PROGRAM ELEMENT	94	98	91	92	97	93	99
UNFUNDED: OTHER THAN AUTOMATIC							
ACCOUNTS RECEIVABLE BILLED	1151	1152	1153	1254	1155	1156	1157
ACCOUNTS RECEIVABLE UNBILLED	1161	1162	1163	1264	1165	1166	1167
INCOME	4021	4022	4023	4024	4025	4026	4027
COLLECTIONS	1051	1052	1053	1054	1055	1056	1057
SOURCE CODE	2	5	9	7	4	8	F
	*****	*****	*****	*****	*****	*****	*****
PROGRAM ELEMENT	96	96	96	96	96	96	96

CHAPTER 6

FINANCIAL AND OTHER REPORTS OF ADMINISTERING COMMANDS

<u>PAR.</u>		<u>PAGE</u>
600	GENERAL.	6-3
601	REPORTING.	6-3
1.	GENERAL.	6-3
2.	TRIAL BALANCE LISTING TO RESPONSIBLE OFFICE	6-3
3.	TRIAL BALANCE LISTING TO ADMINISTERING OFFICES.	6-6
4.	VIO LATION REPORTS.	6-7

FIGURE

6-1	FINANCIAL AND COST REPORTS - DEPARTMENTAL LEVEL	6-8
6-2	FINANCIAL AND COST REPORTS - ACTIVITY REPORTING TO DEPARTMENTAL LEVEL	6-9
6-3	TRIAL BALANCE REPORT (NAVCOMPT FORM 2199)	6-11

CHAPTER 6

FINANCIAL AND OTHER REPORTS OF ADMINISTERING COMMANDS

600 GENERAL

Financial reports are designed to serve both administering office management and higher authority. To assure the reliability and optimum value of these reports, it is essential that all transactions occurring within the reporting period be recorded in the uniform general ledger accounts and subsidiary records in a timely manner.

601 REPORTING

1. GENERAL. External reports will be prepared by the authorization accounting activity/financial information processing center for the administering office for submission to the Office of the Chief of Naval Research. Although this Handbook does not prescribe a series of internal reports for administering office management purposes, it does contemplate that the summary data submitted to higher authority will be supported by data at a more detailed level. A listing of report requirements is contained in figure 6-1.

2. TRIAL BALANCE LISTING TO RESPONSIBLE OFFICE

a. General. The authorization accounting activities/financial information processing centers of the administering offices will report monthly progress to the responsible office (OCNR) by the submission of "net changes for the month" cards and a control listing as prescribed herein. This reporting pertains to funds authorized and reimbursable transactions accounted for under this system. The reporting provides to OCNR the current fiscal status of all initial year and subsequent years funds available to administering offices receiving an RDT&E,N operating budget allocation. The data reported in the cards supporting the trial balance listing reflects the net changes for the month and will be used by OCNR to update the appropriation, subhead and subsidiary records.

b. Levels of Reporting. The OCNR is required to maintain data at the subhead level, and some at the subhead and R&D project level. Therefore, the monthly input cards for each general ledger account will be identified to the levels prescribed below:

Account Number
All Accounts except
those listed below

Level Identified
Subhead

Accounts 1021, 1022
3221, 3231 and 3310

Subhead and
R&D Project Number

c. Preparation

(1) Trial Balance Listing. The authorization accounting activity/financial information processing center (AAA/FIPC) for the administering office will submit a machine listing representing a summarization of change cards prepared in accordance with par. 2 below. This listing will show total debit and credit amounts by subheads, and should be made from the change cards themselves since a manually prepared listing may not properly reflect the information punched. The listing will provide control totals to be used by OCNR when balancing the change cards.

(2) Punch Card Format. The card format for administering office trial balance data to be submitted to OCNR - (current month changes only) - is as follows:

<u>Card Field</u>	<u>Entries</u>
1	Reserved for OCNR use
2-5	General Ledger Account Number - Punch appropriate 4-digit General Ledger Account Number from Administering Offices Chart of Accounts
6-9	Subhead - Punch appropriate 4-digit Subhead Number (all categories and all General Ledger Accounts)
10-11	Blank
12	Reserved for OCNR use
13-16	R&D Project Number - Punch appropriate 4-digit Project Number (all categories of Accounts 1021, 1022, 3221, 3231, and 3310 only)
17	Appropriation Code - Punch third digit of the Appropriation Symbol, i.e., punch "5" for 17 <u>5</u> 1319 and "6" for 17 <u>6</u> 1319

- 18-21 Period Ended - Punch the number of the calendar month covered by the report in columns 18-19, followed by the last 2-digits of the calendar year in columns 20-21, e.g., 0785 July 1985, 0885 August 1985, etc.
- 22 Type of Change - Punch "D" if the change is a debit change; Punch "C" if the change is a credit change. This code should represent the actual current month change to an account regardless of normal account balance, e.g., if the change for the month to Account 1021 (normally a debit balance account) is a minus amount, the code in column 22 would be a "C"
- 23-35 Amount - Punch the amount of the current month change (this field will be right justified and zero filled)
- 36-38 Reserved for future expansion of amount field
- 39-45 Reserved for OCNR use
- 46-53 Reserved for future use by Administering Offices
- 54-80 Reserved for future use by OCNR

All cards will be interpreted.

(3) TAPE FORMAT. Activities submitting the trial balance data on tape will prepare the tape according to the following specifications:

- a. The tape should be generated as an OS Standard Label Tape (Internal Label - NC 2199).
- b. The tape must be 9 track 1600 BPI density.
- c. The block size is 6400 Bytes (80 records per block). Record format is fixed block.
- d. Each tape reel must have an external label that includes the internal tap label and the return address of the submitting organization.

e. Multi-reel transmittals must be numbered in the proper sequence ("1 of 3", "2 of 3", "3 of 3").

The information contained in the tape (80 records per block) will be constructed in the same format as indicated above for punched card submission.

d. Review of Reports. All trial balance data must be reviewed for accuracy and completeness before submission. The cards or tapes are used by the responsible office to mechanically prepare reports for higher authority. The responsible office is working on a tight schedule; therefore, any erroneous input could seriously affect the performance at that level. The authorization accounting activities/financial information processing centers for the administering offices will verify that the debit and credit amounts are in balance for each subhead, the relationship between general ledger accounts is correct, and the general ledger accounts are proper for reporting under the subhead. The following computations may be used as aids in verifying the accuracy of trial balance reporting from the administering office level.

DIRECT SUBHEADS*

(1) Account 3114 - Unallotted Allocations

2980+3211+3221+3231+3310 = 3114

(2) Account 3310 - Accrued Expenditures

1060+1320+1512+1920+1960+2000+2100+2130 = 3310

(3) Cross Check to Account 3310 - Accrued Expenditures

1653+1654+1930+5100+5200+5300+5400 = 3310

REIMBURSABLE SUBHEADS

(4) Account 1810 - Reimbursable Orders Received

3212+3222+3232+3320 = 1810 Series

(5) Accounts 1040+1050+1100+1200 Series - Collections & Receivables

1040+1050+1100+1200 = 4000 Series + 2910

(6) Account 3320 - Accrued Expenditures

1060+1512+1920+1960+2000+2100 = 3320

(7) Account 4000 Series - Income

4000 Series = 5000

(8) Accounts 1021 and 1022 - Allocations Authorized

Must agree with amounts on NAVCOMPT Form 2197

* Computations include transactions citing Reimbursable Elements 95 and 96.

e. Submission. The listing and cards or tape submission will be forwarded in sufficient time to be received not later than the 13th working day of the month following the reporting period.

3. TRIAL BALANCE LISTING TO ADMINISTERING OFFICES. At the close of business and after responsible office monthly reports have been submitted, OCNr will submit to each administering office a trial balance listing for each subhead. The trial balance will list the general ledger accounts in numerical order with the appropriate program elements and R&D projects thereunder, the current debit and credit amounts (in separate columns), and the subhead debit and credit totals. Authori-

zation accounting activities/financial information processing centers for the administering offices will verify the account balances with the general ledger and subsidiary records maintained at that level. Cards or tapes will be submitted with the listing if desired by the administering office.

4. VIOLATION REPORTS. A violation of obligational authority at the level which is subject to 31 U.S.C. § 1517 (formally part of Section 3679, Revised Statutes), will be reported in accordance with NAVCOMPT Manual, subpar. 032011-3.

FINANCIAL AND COST REPORTS - DEPARTMENTAL LEVEL

<u>Form/Report Number</u>	<u>Frequency</u>	<u>Description</u>	<u>Due Date</u>	<u>Recipient</u>	<u>Number of Copies</u>
AO Trial Balance Report (NAVCOMPT Form 2199) (RCS: NAVCOMPT 7301-28)	M	Trial Balance Listing (Monthly Machine Listing and Change Cards)	13th working day of the month following the month reported	OCNR	2 copies
Management Reports (RO-790) (RO-793) (RO-791) (RO-794) (RO-792)	M	RDT&E,N Program Financial Status Report	20th working day of the month following the month reported	CNO (OP-980D) NCB	2 copies 1 copy
DD Form 1176 RCS: DD-COMP(M)1125(7300)	M	Report on Budget Status	16th working day of the month following the month reported	NCB	1 copy
NAVCOMP Form 2158 RCS: DD-COMP(M) 1002(7300)	M	Appropriation Status by Fiscal Year Program, Subaccount and Program Element	20th working day of the month following the month reported	CNO (OP-980D) NCB	1 copy 1 copy
NAVCOMPT Form 2115 RCS: DD-COMP(M) 725(7300)	M	Report on Reimbursements	20th working day of the month following the month reported	NCB NRFC	7 copies 1 copy

8-9

Figure 6-1

FINANCIAL AND COST REPORTS - ACTIVITY REPORTING TO DEPARTMENTAL LEVEL

	<u>NAVCOMPT Form Number</u>	<u>Frequency</u>	<u>Description</u>	<u>Due Date</u>	<u>Receipient</u>	<u>Number of Copies</u>
	NAVCOMPT Form 225A (RCS: DD- COMP(M)1238 (7301)	Q	Percentage Report on Obligations	Qtrly (ref NAVCOMPTINST 7301.20C)	NCB	1 copy
	NAVCOMPT Form 2190 (RCS: NAVCOMPT 7100-1)	Q	Direct Cost Budget/ Operating Report	20th calendar day of the month following reported period	Activity's management command/office	2 copies
6-9	NAVCOMPT Form 2191 (RCS: NAVCOMPT 7100-2)	Q	Overhead Budget/ Operating Report	20th calendar day of the month following reported period	Activity's management command/office	2 copies
	NAVCOMPT Form 2199 RCS: NAVCOMPT 7321-28	M	Trial Balance Report	13th calendar day of the month following the month re- ported	Grantor of operating bud- get & grantor's authorized accounting activity/ financial infor- mation processing center	3 copies
CH. 1	NAVCOMPT Form 2193 (RCS: NAVCOMPT 7044-1)	M	Report on Reimbursable Orders	15th of the month following the reported month	Grantor of reimbursable order	2 copies

Figure 6-2

FINANCIAL AND COST REPORTS - ACTIVITY REPORTING TO DEPARTMENTAL LEVEL

<u>Form Number</u>	<u>Frequency</u>	<u>Description</u>	<u>Due Date</u>	<u>Recipient</u>	<u>Number of Copies</u>
Treasury Department Form Number GFO 2108 DD-COMP(A)875(7300)	A	Analysis of Appropriation and Fund Balances	18th work day of month following the reporting year.	NCB	1 copy
NAVCOMPT Form 2036 RCS: NAVCOMPT 7302-4	Q	Reconciliation Report	Last calendar day of the month following the quarter report.	AAA/FIPC of funds grantor and OB holder	1 copy 1 copy

01-9

Figure 6-2 (Cont'd)

TRIAL BALANCE REPORT

PAGE OF

APPROPRIATION 17*/1319	SUBHEAD W998	PROGRAM ELEMENT/REIMB. ELEMENT 98	TO AAA OF OB GRANTOR	UIC NO.	FOR PERIOD ENDING 31 OCTOBER 19**
FROM (AAA OF OB HOLDER)	UIC NO.	FOR (OB HOLDER)	UIC NO.		
NAVY REGIONAL FIN CTR FINANCIAL SERVICES DEPARTMENT BLDG 3400 CODE FS22 GREAT LAKES ILLINICS 60088	160956	COMMANDING OFFICER OFFICE OF NAVAL RESEARCH DETACHMENT BOSTON 495 SUMMER STREET BOSTON MA. 02210	62879	OFFICE OF THE CHIEF OF NAVAL RESEARCH CODE 0112 ARLINGTON VA 22217	00014
					FOR (OB GRANTOR) CHIEF OF NAVAL RESEARCH CODE 0112 DEPARTMENT OF THE NAVY ARLINGTON VA 22217
					UIC NO. 00014

ACCOUNT NUMBER AND TITLE (1)	BALANCES PRIOR MONTH		BALANCES CURRENT MONTH		CHANGES FOR PERIOD	
	DR	CR	DR	CR	DR	CR
	(2)	(3)	(4)	(5)	(6)	(7)
ASSETS						
1042 FUNDS COLLECTED	4,917.22		4,917.22			
1060 FUNDS DISBURSED		5,292.39		6,010.39	.00	718.00
1112 ACCOUNTS RECEIVABLE - AUTO-BILLED	.00		375.17		375.17	
1122 ACCOUNTS RECEIVABLE - AUTO-UNBILLED	375.17		718.00		342.83	
1512 TRAVEL ADVANCES	.00		.00		.00	
1812 OTHER DEFENSE ACCOUNTS	14,200.00		14,200.00		.00	
1960 UNMATCHED FUNDS DISBURSED	.00		.00		.00	
INVESTMENTS						
3212 UNCOMMITTED/UNOBLIGATED AUTHORIZATIONS		8,189.61		8,189.61		.00
3232 OUTSTANDING OBLIGATIONS		718.00		.00	718.00	
3320 ACCRUED EXPENDITURES		5,292.39		6,010.39		718.00
INCOMES						
4012 INCOME-AUTOMATIC OTHER NAVY APPROPRIATIONS		5,292.39		6,010.39		718.00
EXPENSES						
5000 COSTS OF WORK OR SERVICES FOR OTHERS	5,292.39		6,010.39		718.00	
TOTAL	24,784.78	24,784.78	26,220.78	26,220.78	2,154.00	2,154.00
CERTIFICATION: I CERTIFY THAT THE AMOUNTS HEREIN REPORTED ARE IN ACCORDANCE WITH 31 U.S.C. 200 AND PRESCRIBED ACCOUNTING PROCEDURES			REPORTING FISCAL OFFICER (SIGNATURE AND RANK)		DATE 10 NOVEMBER 19**	

Figure 6-3
6-11

CH. 1

CHAPTER 7

APPROPRIATION STATUS REPORTS AND MANAGEMENT REPORTING BY THE RESPONSIBLE OFFICE

<u>PAR.</u>		<u>PAGE</u>
700	GENERAL.	7-3
	1. APPROPRIATION STATUS REPORTS	7-3
	2. MANAGEMENT REPORTS	7-3
701	APPROPRIATION STATUS REPORTS	7-3
	1. REPORT ON BUDGET EXECUTION (DD FORM 1176)	7-3
	2. REPORT ON REIMBURSEMENTS (NAVCOMPT FORM 2115)	7-3
	3. APPROPRIATION STATUS BY FISCAL YEAR PROGRAM AND SUBACCOUNT (NAVCOMPT FORM 2158)	7-3
	4. REPORT ON OBLIGATIONS (STANDARD FORM 225). . .	7-3
	5. ANALYSIS OF APPROPRIATION AND FUND BALANCES (TREASURY DEPARTMENT FORM NO. TFS 2108). . . .	7-4
702	DUE DATES.	7-4
703	MANAGEMENT REPORTS	7-4
	1. GENERAL.	7-4
	2. REPORT PREPARATION	7-4
	3. DUE DATE/DISTRIBUTION.	7-6

<u>PAR.</u>	<u>PAGE</u>
4. OTHER REPORTS.	7-6
5. DISCONTINUED REPORTS	7-6

FIGURE

7-1 GENERAL LEDGER ACCOUNT RELATIONSHIP TO REPORT ON BUDGET EXECUTION (DD FORM 1176)	7-7
7-2 GENERAL LEDGER ACCOUNT RELATIONSHIP TO REPORT ON BUDGET EXECUTION (DD FORM 1176) SUPPLEMENTAL SCHEDULE.	7-21
7-3 REPORT ON BUDGET EXECUTION (DD FORM 1176)	7-31
7-4 SUPPLEMENTAL SCHEDULE TO REPORT ON BUDGET EXECUTION (DD FORM 1176).	7-33
7-5 COMPUTATIONS FOR REPORT ON REIMBURSABLE TRANSACTIONS BY SOURCE (NAVCOMPT FORM 2115)	7-35
7-6 REPORT ON REIMBURSEMENTS (NAVCOMPT FORM 2115)	7-46
7-7 COMPUTATIONS FOR APPROPRIATION STATUS BY FISCAL YEAR PROGRAM AND SUBACCOUNT AND PROGRAM ELEMENT (NAVCOMPT FORM 2158).	7-48
7-8 APPROPRIATION STATUS BY FISCAL YEAR PROGRAM AND SUBACCOUNT AND PROGRAM ELEMENT (NAVCOMPT FORM 2158)	7-54

CHAPTER 7

APPROPRIATION STATUS REPORTS AND MANAGEMENT REPORTING BY THE RESPONSIBLE OFFICE

700 GENERAL

1. **APPROPRIATION STATUS REPORTS.** Appropriation status reports will be prepared from the monthly submission of individual trial balance reports for each operating budget and consolidated at the administering office level for submission to the responsible office for appropriation consolidation. The responsible office will then prepare the required reports from the official general ledger maintained for the RDT&E,N Appropriation.
2. **MANAGEMENT REPORTS.** Based upon the monthly updates to the R&D general ledger at the Program Element/Research Project levels the responsible office will prepare monthly management reports to satisfy the needs of the top echelon of RDT&E,N managers, including NCB-23, CNO (OP-098), and OCNR.

701 APPROPRIATION STATUS REPORTS

1. **REPORT ON BUDGET EXECUTION (DD FORM 1176).** Selected general ledger accounts for the current fiscal year, prior program years and "M" account balances will be consolidated to prepare this monthly report. The Office of Secretary of Defense requires that the DD Form 1176 submitted by the Military Departments include supplemental data in support of individual upward obligation adjustments of \$1,000,000 or more in successor "M" accounts. The supplemental data required is (1) the original value of the obligation, (2) the data of original contract, (3) any prior adjustments, and (4) reasons for the current adjustment. Administering offices and the responsible office (OCNR) will ensure this information is submitted to NAVCOMPT (NCB-32), via the responsible office (OCNR), as applicable, no later than the fifteenth workday following the end of the month being reported. This information will be submitted each month by the administering offices or the responsible office (OCNR) having "M" account obligation adjustments of \$1,000,000 or more even if there is no change from the preceding month. The detailed procedures for preparation of this report are contained in NAVCOMPT INSTRUCTIONS and are illustrated in figures 7-1, and 7-2.
2. **REPORT ON REIMBURSEMENTS (NAVCOMPT FORM 2115).** Selected reimbursable and budgetary general ledger accounts for the current fiscal year and prior program year balances will be consolidated to prepare this monthly summary reimbursable report. The detailed

procedures for preparation of this report are contained in NAVCOMPT INSTRUCTIONS and are illustrated in figure 7-5.

3. APPROPRIATION STATUS BY FISCAL YEAR PROGRAM AND SUBACCOUNT (NAVCOMPT FORM 2158). Selected general ledger accounts for the current and prior fiscal year balances will be consolidated to prepare this monthly report by program year. The detailed procedures for preparation of this report are contained in NAVCOMPT INSTRUCTIONS and are illustrated in figure 7-7.

4. REPORT ON OBLIGATIONS (STANDARD FORM 225). This report will continue to be prepared in accordance with NAVCOMPT Instruction 7301.20C and the instructions in chapter 9 of this Handbook.

5. ANALYSIS OF APPROPRIATION AND FUND BALANCES (TREASURY DEPARTMENT FORM NO. TFS 2108). The current NAVCOMPT Instruction updated annually will be followed in the preparation and submission of this certification report.

702 DUE DATES

The appropriation status reports will be submitted by the responsible office to the Comptroller of the Navy in accordance with the following table:

<u>Title of Report</u>	<u>Due Dates</u>
Report on Budget Status (DD Form 1176)	16th Work Day (M)
Report on Reimbursements (NAVCOMPT Form 2115)	20th Work Day (M)
Appropriation Status by Fiscal Year Program and Subaccount (NAVCOMPT Form 2158)	20th Work Day (M)
Report on Obligations by Percentage (NAVCOMPT Form 225A)	10th Work Day (Q)
Flash Report on Obligation Status (DD Comp(M) 1445)	10th Work Day (M)
Aging of Accounts Receivable (NAVCOMPT Form 1178-TD-AR)	20th Work Day (Q)

703 MANAGEMENT REPORTS

1. GENERAL. The responsible office prepares management reports which serve the Secretariat, CNO, CMC, and the top echelon of RDT&E,N managers. Two basic report formats have been established, i.e., a format designed specifically for use by the Secretariat, CNO, and CMC levels and a format designed for top echelon RDT&E,N managers. In addition to these basic reports, the responsible office will prepare such subsidiary reports utilizing the same basic data as may be required by management for particular purposes. The detailed procedures for accumulating, consolidating, and report

preparation are provided below.

2. REPORT PREPARATION. The reporting formats and frequencies established herein provide essential data to each respective level of management for assessing actual progress against financial resources and financial plans. Specific procedures for report preparation are as follows:

a. Report for the Secretariat, CNO, and CMC Level.
The responsible office will prepare a top Navy management report designed specifically for use at the Secretariat, CNO, and CMC levels. This report focuses on major programs and

special interest items including the total program. Major programs and special interest items are established jointly by OCNR and NAVCOMPT for each program year. Phasing plans are required for estimates of obligations for all program elements exceeding \$5 million in program value. These estimates are requested by the Comptroller of the Navy (NCB-32) for each program element within the parameter mentioned above. The reports display this data in a format which compares actual against plan and shows percent deviation from plan. Narrative justification for significant deviation may be a part of this report and will be based on the following criteria:

1. Deviations from plan for those program elements whose program value is \$5 million or more.
2. Each month until the end of the fiscal year - plus or minus \$5 million deviation from plan.

b. RDT&E,N Financial Status Report. This report is prepared for the top echelon of RDT&E,N managers. This report, by program year, will be at the program element level in all categories. Consolidated trial balance changes from the administering offices reporting gross current month changes to OCNR will be used to update general ledger records to reflect the end of period financial data. Upon completion of this update, OCNR will prepare the RDT&E,N program financial status report for the current fiscal year and the prior fiscal year. The code used within the Navy will be converted by dictionary look-up to the internally stored DOD element number and reported by appropriate R&D project identification. The amount programmed and the gross amounts committed and obligated shown on the RDT&E,N program financial status report will be in agreement with related general ledger account balances as shown below:

Amount Programmed (Column 2) - will be in agreement with the total of accounts 1021 and 1022.

Amount Committed (Column 3) - will be in agreement with the total of accounts 3221, 3231, and 3310.

Amount Obligated (Column 4) - will be in agreement with the total of accounts 3231 and 3310.

Uncommitted Program Balance (Column 5) - summary column 2 minus summary column 3.

Unobligated Program Balance (Column 6) - Summary column 2 minus summary column 4.

3. DUE DATE/DISTRIBUTION. Above reports will be completed by the 20th calendar day of the month following the report month. Distribution will be as follows:

Subpar. 2a Report

ASN(RE&S)
 ASN(FM)
 CNO (OP-098)
 CMC
 OCNR
 NAVCOMPT (NCB-2) (NCB-3)
 COMNAVSEASYS
 COMNAVAIRSYS
 COMNAVSUPSYS
 COMSPAWARCOM
 COMNAVFACENGCOM
 SSPO
 COMNAVMEDRESCHDEVCOM
 MARCORPS

Subpar. 2b Report

CNO (OP-980)
 NCB-23

4. OTHER REPORTS. The Review of Unliquidated Obligations (NAVCOMPT Instruction 7300.107) established in August each year will continue to be submitted for the RDT&E,N Appropriation:

5. DISCONTINUED REPORTS. The following reports are not required for successor "M" accounts:

1. Appropriation Status by Fiscal Year Program and Sub-account (NAVCOMPT Form 2158) (RCS:DD-COMP(M)1022); and
2. Report of Reimbursements (RCS:DD-COMP(M)725).

LINE	(DD 1176)	GENERAL LEDGER ACCOUNT COMPUTATION
	BUDGET AUTHORITY	FOR UNEXPIRED APPROPRIATION YEARS
1A	APPROPRIATION REALIZED	1011 APPROPRIATION REALIZED CURRENT YEAR (END OF PERIOD) LESS 30 SEPTEMBER BALANCE OF PRIOR YEAR
		FOR UNEXPIRED APPROPRIATION YEARS
B	OTHER NEW AUTHORITY REALIZED	1014 OTHER NEW AUTHORITY REALIZED CURRENT YEAR (END OF PERIOD) LESS 30 SEPTEMBER BALANCE OF PRIOR YEAR
C	NET TRANSFER OF CURRENT YEAR AUTHORIZATION REALIZED	1013 APPROPRIATION TRANSFERS CURRENT YEAR (END OF PERIOD) LESS 30 SEPTEMBER BALANCE OF PRIOR YEAR.
		FOR UNEXPIRED APPROPRIATION YEARS
D	ANTICIPATED RESOURCES	9762 ANTICIPATED TRANSFER OF CURRENT YEAR BALANCE (END OF PERIOD) LESS 30 SEPTEMBER BALANCE OF PRIOR YEAR
1	TOTAL BUDGET AUTHORITY	LINE 1A PLUS 1B PLUS 1C PLUS 1D
	UNOBLIGATED BALANCE	
		FOR IMMEDIATE PRIOR APPROPRIATION YEAR
2A	UNOBLIGATED BALANCE BROUGHT FORWARD 1 OCTOBER	CALCULATION 1: 1010 APPROPRIATION AUTHORIZATION PLUS) 1810 REIMBURSABLE ORDERS RECEIVED - AUTOMATIC PLUS) 30 1862 APPORTIONED ANTICIPATED REIMBURSEMENTS - OTHER THAN) SEPTEMBER AUTOMATIC - OTHER DEFENSE ACCOUNTS MINUS) BALANCE 3230 UNDELIVERED ORDERS/OUTSTANDING OBLIGATIONS MINUS) OF 3300 ACCURED EXPENDITURES/EXPENSES) PRIOR YEAR
		CALCULATION 2: 1862 APPORTIONED ANTICIPATED REIMBURSEMENTS - OTHER THAN) 30 AUTOMATIC - OTHER DEFENSE ACCOUNTS MINUS) SEPTEMBER BALANCE OF

* GENERAL LEDGER ACCOUNT RELATIONSHIP TO REPORT ON BUDGET STATUS (DD FORM 1176)
REPORT ON BUDGET EXECUTION

LINE	(DD 1176)	GENERAL LEDGER ACCOUNT COMPUTATION
		4020 INCOME - OTHER THAN AUTOMATIC) PRIOR YEAR
		NOTE - IF THE RESULT OF CALCULATION 2 IS A DEBIT, SUBTRACT RESULT FROM RESULT OF CALCULATION 1. IF THE RESULT OF CALCULATION 2 IS A CREDIT, ADD RESULT TO RESULT OF CALCULATION 1.
B	NET TRANSFERS OF PRIOR YEAR BALANCES	1012 APPROPRIATION TRANSFER PRIOR YEAR (END OF PERIOD) LESS 30 SEPTEMBER BALANCE OF PRIOR YEAR
		FOR UNEXPIRED APPROPRIATION YEARS
C	ANTICIPATED TRANSFERS OF PRIOR YEAR BALANCES	9761 ANTICIPATED TRANSFER PRIOR YEAR CURRENT BALANCE (END OF PERIOD) LESS 30 SEPTEMBER BALANCE OF PRIOR YEAR
2	TOTAL UNOBLIGATED BALANCE	TOTAL OF LINES 2A THROUGH 2C
	REIMBURSEMENTS AND OTHER INCOME	
3A	EARNED	4010 INCOME - AUTOMATIC (END OF PERIOD) PLUS 4020 INCOME - OTHER THAN AUTOMATIC (END OF PERIOD) MINUS 4010 INCOME - AUTOMATIC (30 SEPTEMBER BALANCE OF PRIOR YEAR) MINUS 4020 INCOME - OTHER THAN AUTOMATIC (30 SEPTEMBER BALANCE OF PRIOR YEAR)
B	CHANGE IN UNFILLED CUSTOMER ORDERS	1810 REIMBURSABLE ORDERS RECEIVED - AUTOMATIC (END OF PERIOD) MINUS 4010 INCOME - AUTOMATIC (END OF PERIOD) MINUS 1810 REIMBURSABLE ORDERS RECEIVED - AUTOMATIC (30 SEPTEMBER BALANCE OF PRIOR YEAR) PLUS 4010 INCOME - AUTOMATIC (30 SEPTEMBER BALANCE OF PRIOR YEAR)
		FOR CURRENT APPROPRIATION YEAR ONLY
C	ANTICIPATED ORDERS FOR REST OF YEAR	CALCULATION 1: -----

FIGURE 7-1 CONTINUED
7-8

* GENERAL LEDGER ACCOUNT RELATIONSHIP TO REPORT ON BUDGET STATUS (DD FORM 1176)
REPORT ON BUDGET EXECUTION

LINE	(DD 1176)	GENERAL LEDGER ACCOUNT COMPUTATION
		9710 ANTICIPATED ORDERS - AUTOMATIC (END OF PERIOD) MINUS
		1810 REIMBURSABLE - ORDERS RECEIVED AUTOMATIC FOR CURRENT YEAR PROGRAM (END OF PERIOD)
		NOTE - IF CALCULATION RESULT IS A CREDIT, OMIT FROM FURTHER CONSIDERATION. IF THE RESULT OF THE CALCULATION IS NOT A CREDIT, RETAIN RESULT. DO CALCULATION 2.
		CALCULATION 2:
		9720 ANTICIPATED ORDERS - OTHER THAN AUTOMATIC (END OF PERIOD) MINUS
		4020 INCOME - OTHER THAN AUTOMATIC FOR CURRENT YEAR PROGRAM (END OF PERIOD)
		NOTE - IF CALCULATION RESULT IS A CREDIT, USE RESULT OF CALCULATION 1. IF CALCULATION RESULT IS DEBIT, ADD RESULTS OF CALCULATIONS 1 AND 2 AND USE.
3	TOTAL REIMBURSABLE AND OTHER INCOME	LINE 3A PLUS 3B PLUS 3C
		FOR IMMEDIATE PRIOR AND EXPIRED APPROPRIATION YEARS
D	MEMO: ADJUSTMENT TO PRIOR YEAR ORDERS	1810 REIMBURSABLE ORDERS RECEIVED - AUTOMATIC (FOR PRIOR YEAR PROGRAM) (END OF PERIOD) PLUS
		4020 INCOME - OTHER THAN AUTOMATIC (FOR PRIOR YEAR PROGRAM) (END OF PERIOD) MINUS
		1810 REIMBURSABLE ORDERS RECEIVED - AUTOMATIC (30 SEPTEMBER BALANCE OF PRIOR YEAR) MINUS
		4020 INCOME - OTHER THAN AUTOMATIC (30 SEPTEMBER BALANCE OF PRIOR YEAR)
		FOR IMMEDIATE PRIOR APPROPRIATION YEAR
4A	ACTUAL RECOVERIES OF PRIOR OBLIGATIONS (CALCULATIONS PERFORMED AT SUBHEAD LEVEL)	3230 UNDELIVERED ORDERS/OUTSTANDING OBLIGATIONS (FOR PRIOR YEAR PROGRAM) (END OF PERIOD) PLUS
		3300 ACCRUED EXPENDITURES/EXPENSES (FOR PRIOR YEAR PROGRAM) (END OF PERIOD) MINUS
		3230 UNDELIVERED ORDERS/OUTSTANDING OBLIGATIONS (30 SEPTEMBER BALANCE

FIGURE 7-1 CONTINUED
7-9

* GENERAL LEDGER ACCOUNT RELATIONSHIP TO REPORT ON BUDGET STATUS (DD FORM 1176)
REPORT ON BUDGET EXECUTION

LINE	(DD 1176)	GENERAL LEDGER ACCOUNT COMPUTATION
		OF PRIOR YEAR) MINUS
		3300 ACCRUED EXPENDITURES/EXPENSES (30 SEPTEMBER BALANCE OF PRIOR YEAR)
		NOTE - IF CALCULATION RESULT IS OTHER THAN A CREDIT USE 0 FOR THE RESULT OF LINE 4.
B	ANTICIPATED RECOVERIES	VALUE EQUALS ZERO
4	RECOVERIES OF PRIOR OBLIGATIONS	TOTAL OF LINES 4A AND 4B
		FOR UNEXPIRED APPROPRIATION YEARS
5A	PORTION NOT AVAILABLE PURSUANT TO _____	3012 UNAPPORTIONED APPROPRIATIONS - DIRECT OBLIGATIONAL AUTHORITY - RESERVES FOR SUBSEQUENT APPORTIONMENT CURRENT YEAR (END OF PERIOD)
B	RESTORATIONS (+) AND WRITE-OFFS (-)	VALUE EQUALS ZERO
5	TOTAL	TOTAL OF LINES 5A AND 5B
6	TOTAL BUDGETARY RESOURCES	TOTAL OF LINE 1 + LINE 2 + LINE 3 + LINE 4 + LINE 5
	STATUS OF BUDGETARY RESOURCES	FOR IMMEDIATE PRIOR APPROPRIATION YEAR
7	OBLIGATIONS INCURRED (CALCULATIONS PERFORMED AT SUBHEAD LEVEL)	3230 UNDELIVERED ORDERS/OUTSTANDING OBLIGATIONS (FOR PRIOR YEAR PROGRAM) (END OF PERIOD) PLUS
		3300 ACCRUED EXPENDITURES/EXPENSES (FOR PRIOR YEAR PROGRAM) (END OF PERIOD) MINUS
		3230 UNDELIVERED ORDERS/OUTSTANDING OBLIGATIONS (30 SEPTEMBER BALANCE OF PRIOR YEAR) MINUS
		3300 ACCRUED EXPENDITURES/EXPENSES (30 SEPTEMBER BALANCE OF PRIOR YEAR)

FIGURE 7-1 CONTINUED
7-10

* GENERAL LEDGER ACCOUNT RELATIONSHIP TO REPORT ON BUDGET STATUS (DD FORM 1176)
REPORT ON BUDGET EXECUTION

LINE	(DD 1176)	GENERAL LEDGER ACCOUNT COMPUTATION
<div style="text-align: right; margin-right: 10px;">NOTE - IF THE RESULT OF THE CALCULATION IS OTHER THAN A DEBIT USE 0 FOR THE RESULT OF LINE 7.</div>		
<div style="text-align: right; margin-right: 10px;">FOR CURRENT AND EXPIRED APPROPRIATION YEARS</div>		
		3230 UNDELIVERED ORDERS/OUTSTANDING OBLIGATIONS (END OF PERIOD) PLUS
		3300 ACCRUED EXPENDITURES/EXPENSES (END OF PERIOD) MINUS
		3230 UNDELIVERED ORDERS/OUTSTANDING OBLIGATIONS (30 SEPTEMBER BALANCE OF PRIOR YEAR) MINUS
		3300 ACCRUED EXPENDITURES/EXPENSES (30 SEPTEMBER BALANCE OF PRIOR YEAR)
	UNOBLIGATED BALANCES AVAILABLE	
		<div style="text-align: right; margin-right: 10px;">FOR UNEXPIRED APPROPRIATION YEAR</div>
8A	COMMITMENTS OUTSTANDING	3220 UNOBLIGATED COMMITMENTS (END OF PERIOD)
B	INITIATIONS OUTSTANDING	VALUE EQUALS ZERO
		<div style="text-align: right; margin-right: 10px;">FOR CURRENT APPROPRIATION YEAR</div>
C	RESERVED FOR ANTICIPATED RESOURCES - AUTOMATIC APPORTIONMENT	9710 ANTICIPATED ORDERS - AUTOMATIC (END OF PERIOD) MINUS
		1810 REIMBURSABLE ORDERS RECEIVED - AUTOMATIC (END OF PERIOD)
		NOTE - IF THE RESULT OF THE CALCULATION IS A CREDIT, USE 0 FOR THE RESULT OF LINE 8C.
		<div style="text-align: right; margin-right: 10px;">FOR UNEXPIRED APPROPRIATION YEARS</div>
		CALCULATION 1:
D	RESERVE FOR OTHER ANTICIPATED RESOURCES	1862 APPORTIONED ANTICIPATED REIMBURSEMENTS - OTHER THAN AUTOMATIC - OTHER DEFENSE ACCOUNTS (END OF PERIOD) MINUS
		4020 INCOME - OTHER THAN AUTOMATIC (END OF PERIOD)
		NOTE - IF CALCULATION RESULT IS NOT A DEBIT, OMIT RESULT FROM FURTHER CONSIDERATION. DO CALCULATION 2. IF CALCULATION RESULT

FIGURE 7-1 CONTINUED
7-11

* GENERAL LEDGER ACCOUNT RELATIONSHIP TO REPORT ON BUDGET STATUS (DD FORM 1176)
REPORT ON BUDGET EXECUTION

LINE	(DD 1176)	GENERAL LEDGER ACCOUNT COMPUTATION
		IS A DEBIT, RETAIN RESULT. DO CALCULATION 2.
		<u>CALCULATION 2:</u>
		9770 IF THE AMOUNT IN 'ANTICIPATED TRANSFERS (CONTRA) (END OF PERIOD)' IS A CREDIT, ADD TO THE RESULT OF CALCULATION 1. IF THE AMOUNT IS A DEBIT, SUBTRACT FROM THE RESULT OF CALCULATION 1.
		<u>FOR UNEXPIRED APPROPRIATION YEARS</u>
E	OTHER BALANCES CURRENTLY AVAILABLE	<u>CALCULATION 1:</u>
		1862 APPORTIONED ANTICIPATED REIMBURSEMENTS - OTHER THAN AUTOMATIC - OTHER DEFENSE ACCOUNTS (END OF PERIOD) MINUS
		4020 INCOME - OTHER THAN AUTOMATIC (END OF PERIOD)
		NOTE - IF THE RESULT OF THE CALCULATION IS NOT A DEBIT, OMIT THE RESULT FROM FURTHER CONSIDERATION. DO CALCULATION 2. IF THE CALCULATION RESULT IS A DEBIT, SUBTRACT THE RESULT FROM CALCULATION 2.
		<u>CALCULATION 2:</u>
		2980 UNREPORTED TRANSACTIONS (END OF PERIOD) PLUS
		3030 UNALLOCATED APPORTIONMENTS (END OF PERIOD) PLUS
		3040 ALLOCATIONS GRANTED (END OF PERIOD) PLUS
		3110 UNALLOTTED ALLOCATIONS (END OF PERIOD) PLUS
		3210 UNCOMMITTED/UNOBLIGATED AUTHORIZATIONS (END OF PERIOD)
	TOTAL UNOBLIGATED BALANCES AVAILABLE	TOTAL OF LINE 8A + LINE 8C + LINE 8D + LINE 8E
	UNOBLIGATED BALANCE NOT AVAILABLE	
9A	APPORTIONMENTS FOR SUBSEQUENT PERIODS	VALUE EQUALS ZERO
B	WITHHELD PENDING RESCISSION	VALUE EQUALS ZERO

FIGURE 7-1 CONTINUED
7-12

* GENERAL LEDGER ACCOUNT RELATIONSHIP TO REPORT ON BUDGET STATUS (DD FORM 1176)
REPORT ON BUDGET EXECUTION

LINE	(DD 1176).	GENERAL LEDGER ACCOUNT COMPUTATION
<hr style="border-top: 1px dashed black;"/>		
C	DEFERRED	3013 UNAPPORTIONED APPROPRIATIONS - DIRECT OBLIGATIONAL AUTHORITY - OTHER RESERVES (END OF PERIOD) FOR CURRENT APPROPRIATION YEAR AND IMMEDIATE PRIOR APPROPRIATION YEAR <hr style="border-top: 1px dashed black;"/>
D	BALANCE SUBJECT TO FUTURE APPORTIONMENT ACTIONS	LINE 6 MINUS THE SUM OF LINES 7, 8, 9A, AND 9C.
E	BALANCE IN EXPIRED ACCOUNTS	FOR EXPIRED APPROPRIATION YEAR <hr style="border-top: 1px dashed black;"/> LINE 6 MINUS 7
9	TOTAL UNOBLIGATED BALANCE NOT AVAILABLE	LINE 9A PLUS 9B PLUS 9C PLUS 9D PLUS 9E
10	TOTAL BUDGETARY RESOURCES	LINE 7 PLUS 8 PLUS 9

FIGURE 7-1 CONTINUED
7-13

* GENERAL LEDGER ACCOUNT RELATIONSHIP TO REPORT ON BUDGET STATUS (DD FORM 1176)
REPORT ON BUDGET EXECUTION

LINE	(DD 1176)	GENERAL LEDGER ACCOUNT COMPUTATION
	RELATION OF OBLIGATION TO DISBURSEMENTS	
	OBLIGATED BALANCE	
11A	GROSS UNPAID OBLIGATIONS	FOR IMMEDIATE PRIOR AND EXPIRED APPROPRIATION YEAR
		2000 ACCOUNTS PAYABLE - U.S. GOVERNMENT AGENCIES (30 SEPTEMBER BALANCE OF PRIOR YEAR) PLUS
		2100 ACCOUNTS PAYABLE - PUBLIC (30 SEPTEMBER BALANCE OF PRIOR YEAR) PLUS
		3230 UNDELIVERED ORDERS/OUTSTANDING OBLIGATIONS (30 SEPTEMBER BALANCE OF PRIOR YEAR) MINUS
		1320 OTHER RECEIVABLES AND REFUNDS (30 SEPTEMBER BALANCE OF PRIOR YEAR) MINUS
		1500 ADVANCES (30 SEPTEMBER BALANCE OF PRIOR YEAR) MINUS
		1920 UNDISTRIBUTED DISBURSEMENTS (30 SEPTEMBER BALANCE OF PRIOR YEAR) MINUS
		1921 UNDISTRIBUTED DISBURSEMENTS - BETWEEN APPROPRIATION AND SUBHEAD LEVELS (30 SEPTEMBER BALANCE OF PRIOR YEAR) MINUS
		1960 UNMATCHED FUNDS DISBURSED (30 SEPTEMBER BALANCE OF PRIOR YEAR)

FIGURE 7-1 CONTINUED
7-14

* GENERAL LEDGER ACCOUNT RELATIONSHIP TO REPORT ON BUDGET STATUS (DD FORM 1176)
REPORT ON BUDGET EXECUTION

LINE	(DD 1176)	GENERAL LEDGER ACCOUNT COMPUTATION
11B	UNCOLLECTED REIMBURSABLE ORDERS	<p>FOR IMMEDIATE AND EXPIRED APPROPRIATION YEAR</p> <p>1100 ACCOUNTS RECEIVABLE - U.S. GOVERNMENT AGENCIES (30 SEPTEMBER BALANCE OF PRIOR YEAR) PLUS</p> <p>1200 ACCOUNTS RECEIVABLE - PUBLIC (30 SEPTEMBER BALANCE OF PRIOR YEAR) MINUS</p> <p>2910 UNDISTRIBUTED COLLECTIONS (30 SEPTEMBER BALANCE OF PRIOR YEAR) PLUS</p> <p>1810 REIMBURSABLE ORDERS RECEIVED - AUTOMATIC (30 SEPTEMBER BALANCE OF PRIOR YEARS) MINUS</p> <p>4010 INCOME - AUTOMATIC (30 SEPTEMBER BALANCE OF PRIOR YEAR)</p>
11	TOTAL OBLIGATED BALANCE, NET, AS OF 1 OCTOBER	<p>FOR IMMEDIATE PRIOR AND EXPIRED APPROPRIATION YEARS</p> <p>LINE 11A MINUS 11B</p>
	OBLIGATED BALANCE TRANSFERRED	
12A	OBLIGATIONS TRANSFERRED	<p>FOR SEPTEMBER OF LAPSING APPROPRIATION YEAR</p> <p>2000 ACCOUNTS PAYABLE - U.S. GOVERNMENT AGENCIES (END OF PERIOD) PLUS</p> <p>2100 ACCOUNTS PAYABLE - PUBLIC (END OF PERIOD) PLUS</p> <p>3230 UNDELIVERED ORDERS/OUTSTANDING OBLIGATIONS (END OF PERIOD) MINUS</p> <p>1320 OTHER RECEIVABLES AND REFUNDS (END OF PERIOD) MINUS</p> <p>1500 ADVANCES (END OF PERIOD) MINUS</p> <p>1920 UNDISTRIBUTED DISBURSEMENTS (END OF PERIOD) MINUS</p> <p>1921 UNDISTRIBUTED DISBURSEMENTS - BETWEEN APPROPRIATION AND SUBHEAD LEVELS (END OF PERIOD) MINUS</p> <p>1960 UNMATCHED FUNDS DISBURSED (END OF PERIOD)</p> <p>NOTE - THE SIGN OF THE RESULT FOR THIS LINE IS TO BE REVERSED</p>
B	REIMBURSEMENTS TRANSFERRED	<p>FOR SEPTEMBER OF LAPSING APPROPRIATION YEAR</p> <p>1100 ACCOUNTS RECEIVABLE - U.S. GOVERNMENT AGENCIES (END OF PERIOD) PLUS</p>

FIGURE 7-1 CONTINUED
7-15

* GENERAL LEDGER ACCOUNT RELATIONSHIP TO REPORT ON BUDGET STATUS (DD FORM 1176)
REPORT ON BUDGET EXECUTION

LINE	(DD 1176)	GENERAL LEDGER ACCOUNT COMPUTATION
		1200 ACCOUNTS RECEIVABLE - PUBLIC (END OF PERIOD) MINUS
		2910 UNDISTRIBUTED COLLECTIONS (END OF PERIOD) PLUS
		1810 REIMBURSABLE ORDERS RECEIVED - AUTOMATIC (END OF PERIOD) MINUS
		4010 INCOME - AUTOMATIC (END OF PERIOD)
		NOTE - THE SIGN OF THE RESULT FOR THIS LINE IS TO BE REVERSED
12	TOTAL OBLIGATED BALANCE TRANSFERRED	FOR SEPTEMBER OF LAPSING APPROPRIATION YEAR
		LINE 12A MINUS 12B
	OBLIGATED BALANCE - NET END OF PERIOD	
	GROSS UNPAID OBLIGATIONS	
13A1	UNDELIVERED ORDERS	FOR ALL APPROPRIATION YEARS - OMIT SEPTEMBER OF LAPSING AP-YR
		3230 UNDELIVERED ORDERS/OUTSTANDING OBLIGATIONS (END OF PERIOD) MINUS
		1920 UNDISTRIBUTED DISBURSEMENTS (END OF PERIOD) MINUS
		1921 UNDISTRIBUTED DISBURSEMENTS - BETWEEN APPROPRIATION AND SUBHEAD LEVELS (END OF PERIOD) MINUS
		1960 UNMATCHED FUNDS DISBURSED (END OF PERIOD)
A2	ACCOUNTS PAYABLE AND ACCRUED LIABILITIES	FOR ALL APPROPRIATION YEARS - OMIT SEPTEMBER OF LAPSING AP-YR
		2000 ACCOUNTS PAYABLE - U.S. GOVERNMENT AGENCIES (END OF PERIOD) PLUS
		2100 ACCOUNTS PAYABLE - PUBLIC (END OF PERIOD)
A3	ADVANCES, PREPAYMENTS, REFUNDS DUE (-)	FOR ALL APPROPRIATION YEARS - OMIT SEPTEMBER OF LAPSING AP-YR
		1320 OTHER RECEIVABLES AND REFUNDS (END OF PERIOD) PLUS
		1500 ADVANCES (END OF PERIOD)
A	TOTAL GROSS UNPAID OBLIGATIONS	FOR ALL APPROPRIATION YEARS - OMIT SEPTEMBER OF LAPSING YEAR

FIGURE 7-1 CONTINUED
7-16

* GENERAL LEDGER ACCOUNT RELATIONSHIP TO REPORT ON BUDGET STATUS (DD FORM 1176)
REPORT ON BUDGET EXECUTION

LINE	(DD 1176)	GENERAL LEDGER ACCOUNT COMPUTATION

		LINEA 13A1 PLUS 13A2 PLUS 13A3
	UNCOLLECTED REIMBURSABLE ORDERS	

B1	REIMBURSABLES RECEIVABLE	FOR ALL APPROPRIATION YEARS - OMIT SEPTEMBER OF LAPSING YEAR

		1100 ACCOUNTS RECEIVABLE - U.S. GOVERNMENT AGENCIES (END OF PERIOD) PLUS
		1200 ACCOUNTS RECEIVABLE - PUBLIC (END OF PERIOD) MINUS
		2910 UNDISTRIBUTED COLLECTIONS (END OF PERIOD)
B2	UNEARNED REVENUES (-)	VALUE EQUALS ZERO
B3	UNFILLED CUSTOMER ORDERS	FOR ALL APPROPRIATION YEARS - OMIT SEPTEMBER OF LAPSING AP-YR

		1810 REIMBURSABLE ORDERS RECEIVED - AUTOMATIC (END OF PERIOD) MINUS
		4010 INCOME - AUTOMATIC (END OF PERIOD)
B	TOTAL UNCOLLECTED REIMBURSABLE ORDERS	FOR ALL APPROPRIATION YEARS - OMIT SEPTEMBER OF LAPSING AP-YR

		LINE 13B1 PLUS 13B3
13	TOTAL OBLIGATED BALANCE, NET, END OF PERIOD	FOR ALL APPROPRIATION YEARS - OMIT SEPTEMBER OF LAPSING AP-YR

		LINE 13A MINUS 13B
	OUTLAYS, CASH BASIS	

14A	GROSS DISBURSEMENTS (NET OF REFUNDS)	1060 SERIES (END OF PERIOD) MINUS
		1060 SERIES (30 SEPTEMBER BALANCE OF PRIOR YEAR)
B	REIMBURSEMENTS COLLECTED	1040 FUNDS COLLECTED - AUTOMATIC - REGISTERS (END OF PERIOD) PLUS
		1050 FUNDS COLLECTED - OTHER THAN AUTOMATIC - REGISTERS (END OF PERIOD)
		MINUS
		1040 FUNDS COLLECTED - AUTOMATIC (30 SEPTEMBER BALANCE
		OF PRIOR YEAR) MINUS
		1050 FUNDS COLLECTED - OTHER THAN AUTOMATIC (30 SEPTEMBER BALANCE

FIGURE 7-1 CONTINUED
7-17

* GENERAL LEDGER ACCOUNT RELATIONSHIP TO REPORT ON BUDGET STATUS (DD FORM 1176)
REPORT ON BUDGET EXECUTION

LINE	(DD 1176)	GENERAL LEDGER ACCOUNT COMPUTATION
		OF PRIOR YEAR)
14	TOTAL OUTLAYS, CASH BASIS	LINE 14A MINUS 14B
	CHANGE IN NET ACCOUNTS PAYABLE	
15A	NET ACCOUNTS PAYABLE, END OF PERIOD	FOR ALL APPROPRIATION YEARS - OMIT SEPTEMBER OF LAPSING AP-YR
		2000 ACCOUNTS PAYABLE - U.S. GOVERNMENT AGENCIES (END OF PERIOD) PLUS
		2100 ACCOUNTS PAYABLE - PUBLIC (END OF PERIOD) MINUS
		1100 ACCOUNTS RECEIVABLE - U.S. GOVERNMENT AGENCIES (END OF PERIOD) MINUS
		1200 ACCOUNTS RECEIVABLE - PUBLIC (END OF PERIOD) MINUS
		1320 OTHER RECEIVABLES AND REFUNDS (END OF PERIOD) MINUS
		1500 ADVANCES (END OF PERIOD) PLUS
		2910 UNDISTRIBUTED COLLECTIONS (END OF PERIOD)
B	ADJUSTMENTS IN NET ACCOUNTS PAYABLE	FOR ALL APPROPRIATION YEARS - SEPTEMBER OF LAPSING AP-YR
		2000 ACCOUNTS PAYABLE - U.S. GOVERNMENT AGENCIES (END OF PERIOD) PLUS
		2100 ACCOUNTS PAYABLE - PUBLIC (END OF PERIOD) MINUS
		1100 ACCOUNTS RECEIVABLE - U.S. GOVERNMENT AGENCIES (END OF PERIOD) MINUS
		1200 ACCOUNTS RECEIVABLE - PUBLIC (END OF PERIOD) MINUS
		1320 OTHER RECEIVABLES AND REFUNDS (END OF PERIOD) MINUS
		1500 ADVANCES (END OF PERIOD) PLUS
		2910 UNDISTRIBUTED COLLECTIONS (END OF PERIOD)
		NOTE - THE SIGN OF THE RESULT OF THIS LINE IS TO BE REVERSED
		FOR IMMEDIATE PRIOR AND EXPIRED APPROPRIATION YEARS
	NET ACCOUNTS PAYABLE, AS OF 1 OCTOBER	2000 ACCOUNTS PAYABLE - U.S. GOVERNMENT AGENCIES (30 SEPTEMBER BALANCE OF PRIOR YEAR) PLUS

FIGURE 7-1 CONTINUED
7-18

* GENERAL LEDGER ACCOUNT RELATIONSHIP TO REPORT ON BUDGET STATUS (DD FORM 1176)
REPORT ON BUDGET EXECUTION

LINE	(DD 1176)	GENERAL LEDGER ACCOUNT COMPUTATION
		2100 ACCOUNTS PAYABLE - PUBLIC (30 SEPTEMBER BALANCE OF PRIOR YEAR) MINUS
		1100 ACCOUNTS RECEIVABLE - U.S. GOVERNMENT AGENCIES (30 SEPTEMBER BALANCE OF PRIOR YEAR) MINUS
		1200 ACCOUNTS RECEIVABLE - PUBLIC (30 SEPTEMBER BALANCE OF PRIOR YEAR) MINUS
		1320 OTHER RECEIVABLES AND REFUNDS (30 SEPTEMBER BALANCE OF PRIOR YEAR) MINUS
		1500 ADVANCES (30 SEPTEMBER BALANCE OF PRIOR YEAR) PLUS
		2910 UNDISTRIBUTED COLLECTIONS (30 SEPTEMBER BALANCE OF PRIOR YEAR)
15	TOTAL CHANGE IN NET ACCOUNTS PAYABLE	LINE 15A MINUS 15B MINUS 15C
	ACCRUED EXPENDITURES (NET) + NL	
16A	ACCRUED EXPENDITURES	3300 ACCRUED EXPENDITURES/EXPENSES (END OF PERIOD) PLUS
		1920 UNDISTRIBUTED DISBURSEMENTS (END OF PERIOD) PLUS
		1921 UNDISTRIBUTED DISBURSEMENTS - BETWEEN APPROPRIATION AND SUBHEAD LEVELS (END OF PERIOD) PLUS
		1960 UNMATCHED FUNDS DISBURSED (END OF PERIOD) MINUS
		3300 ACCRUED EXPENDITURES/EXPENSES (30 SEPTEMBER BALANCE OF PRIOR YEAR) MINUS
		1920 UNDISTRIBUTED DISBURSEMENTS (30 SEPTEMBER BALANCE OF PRIOR YEAR) MINUS
		1921 UNDISTRIBUTED DISBURSEMENTS - BETWEEN APPROPRIATION AND SUBHEAD LEVELS (30 SEPTEMBER BALANCE OF PRIOR YEAR) MINUS
		1960 UNMATCHED FUNDS DISBURSED (30 SEPTEMBER BALANCE OF PRIOR YEAR)
B	ACCRUED REVENUES	4010 INCOME - AUTOMATIC (END OF PERIOD) PLUS
		4020 INCOME - OTHER THAN AUTOMATIC (END OF PERIOD) MINUS
		4010 INCOME - AUTOMATIC (30 SEPTEMBER BALANCE OF PRIOR YEAR) MINUS

FIGURE 7-1 CONTINUED
7-19

* GENERAL LEDGER ACCOUNT RELATIONSHIP TO REPORT ON BUDGET STATUS (DD FORM 1176)
REPORT ON BUDGET EXECUTION

LINE	(DD 1176)	GENERAL LEDGER ACCOUNT COMPUTATION
		4020 INCOME - OTHER THAN AUTOMATIC (30 SEPTEMBER BALANCE OF PRIOR YEAR)
16	TOTAL ACCRUED EXPENDITURES (NET)	LINE 16A MINUS 16B

FIGURE 7-1 CONTINUED
7-20

GENERAL LEDGER ACCOUNT RELATIONSHIP TO REPORT ON BUDGET STATUS
(DD FORM 1176)

SUPPLEMENTAL SCHEDULE TO REPORT ON BUDGET EXECUTION

LINE	REPORT ON BUDGET EXECUTION (DD1176)	GENERAL LEDGER ACCOUNT COMPUTATION
A.	OTHER NEW AUTHORITY REALIZED	
1B1	NEW CONTRACT AUTHORITY	VALUE EQUALS ZERO
1B2	REAPPROPRIATION	<div>FOR UNEXPIRED APPROPRIATION YEAR</div> <div>-----</div> <div>1014 (END OF PERIOD) MINUS</div> <div>1014 (30 SEPTEMBER BALANCE OF PRIOR YEAR)</div>
1B3	OTHER AUTHORITY	VALUE EQUALS ZERO
1B	TOTAL OTHER NEW AUTHORITY REALIZED	LINE 1B1 PLUS 1B2 PLUS 1B3
B.	ANTICIPATED ORDERS FOR REST OF YEAR	
3F	FUNDED AUTOMATIC	<div>FOR CURRENT APPROPRIATION YEAR</div> <div>-----</div> <div>9710 (END OF PERIOD) MINUS</div> <div>1810 (END OF PERIOD)</div> <div>NOTE - IF THE RESULT OF THE CALCULATION IS A CREDIT, USE 0 FOR THE RESULT OF LINE 3F.</div>
3E	UNFUNDED	<div>FOR CURRENT APPROPRIATION YEAR</div> <div>-----</div> <div>9720 (END OF PERIOD) MINUS</div> <div>4020 (END OF PERIOD)</div> <div>NOTE - IF THE RESULT OF THE CALCULATION IS A CREDIT, USE 0 FOR THE RESULT OF LINE 3E.</div>
3C	ANTICIPATED ORDERS FOR REST OF YEAR	<div>FOR CURRENT APPROPRIATION YEAR</div> <div>-----</div> <div>LINE 3F PLUS 3E</div>

FIGURE 7-2
7-21

GENERAL LEDGER ACCOUNT RELATIONSHIP TO REPORT ON BUDGET STATUS
(DD FORM 1176)

SUPPLEMENTAL SCHEDULE TO REPORT ON BUDGET EXECUTION

LINE	REPORT ON BUDGET EXECUTION (DD1176)	GENERAL LEDGER ACCOUNT COMPUTATION
C.	TOTAL REIMBURSEMENTS AND OTHER INCOME	
3H	FUNDED AUTOMATIC	<p>FOR CURRENT APPROPRIATION YEAR</p> <p>9710 (END OF PERIOD)</p> <p>FOR SEPTEMBER OF CURRENT APPROPRIATION YEAR AND IMMEDIATE PRIOR AND EXPIRED APPROPRIATION YEARS</p> <p>1810 (END OF PERIOD) MINUS</p> <p>1810 (30 SEPTEMBER BALANCE OF PRIOR YEAR)</p>
3G	UNFUNDED	<p>FOR CURRENT APPROPRIATION YEAR</p> <p>9720 (END OF PERIOD)</p> <p>FOR SEPTEMBER OF CURRENT APPROPRIATION YEAR AND IMMEDIATE PRIOR AND EXPIRED APPROPRIATION YEAR</p> <p>4020 (END OF PERIOD) MINUS</p> <p>4020 (30 SEPTEMBER BALANCE OF PRIOR YEAR)</p>
3	TOTAL REIMBURSEMENTS AND OTHER INCOME	LINE 3H PLUS 3G
D.	ACTUAL RECOVERY OF PRIOR OBLIGATIONS (UNEXPIRED ACCOUNTS)	
4A1	DIRECT	<p>FOR UNEXPIRED APPROPRIATION YEAR - P/E NOT EQUAL TO 90</p> <p>3231 (END OF PERIOD) PLUS</p> <p>3310 (END OF PERIOD) MINUS</p> <p>3231 (30 SEPTEMBER BALANCE OF PRIOR YEAR) MINUS</p> <p>3310 (30 SEPTEMBER BALANCE OF PRIOR YEAR)</p>

FIGURE 7-2 CONTINUED
7-22

GENERAL LEDGER ACCOUNT RELATIONSHIP TO REPORT ON BUDGET STATUS
(DD FORM 1176)

SUPPLEMENTAL SCHEDULE TO REPORT ON BUDGET EXECUTION

LINE	REPORT ON BUDGET EXECUTION (DD1176)	GENERAL LEDGER ACCOUNT COMPUTATION
		NOTE - IF THE RESULT OF THE CALCULATION IS OTHER THAN A CREDIT, USE ZERO FOR THE RESULT OF LINE 4A1.
4A2	FUNDED (WORK AND SERVICES)	FOR UNEXPIRED APPROPRIATION YEAR
		3232 (END OF PERIOD) PLUS
		3320 (END OF PERIOD) MINUS
		3232 (30 SEPTEMBER BALANCE OF PRIOR YEAR) MINUS
		3320 (30 SEPTEMBER BALANCE OF PRIOR YEAR)
		NOTE - IF THE RESULT OF THE CALCULATION IS OTHER THAN A CREDIT, USE ZERO FOR THE RESULT OF LINE 4A2.
4A3	UNFUNDED	FOR UNEXPIRED APPROPRIATION YEAR - P/E EQUAL TO 90
		3231 (END OF PERIOD) PLUS
		3310 (END OF PERIOD) MINUS
		3231 (30 SEPTEMBER BALANCE OF PRIOR YEAR) MINUS
		3310 (30 SEPTEMBER BALANCE OF PRIOR YEAR)
		NOTE - IF THE RESULT OF THE CALCULATION IS OTHER THAN A CREDIT, USE ZERO FOR THE RESULT OF LINE 4A3.
4	ACTUAL RECOVERY OF PRIOR OBLIGATIONS (UNEXPIRED ACCOUNTS)	LINE 4A1 PLUS 4A2 PLUS 4A3
E.	OBLIGATIONS INCURRED (UNEXPIRED ACCOUNTS)	
7A	DIRECT	FOR UNEXPIRED APPROPRIATION YEAR - P/E NOT EQUAL TO 90
		3231 (END OF PERIOD) PLUS
		3310 (END OF PERIOD) MINUS

FIGURE 7-2 CONTINUED
7-23

GENERAL LEDGER ACCOUNT RELATIONSHIP TO REPORT ON BUDGET STATUS
(DD FORM 1176)

SUPPLEMENTAL SCHEDULE TO REPORT ON BUDGET EXECUTION

LINE	REPORT ON BUDGET EXECUTION (DD1176)	GENERAL LEDGER ACCOUNT COMPUTATION
		3231 (30 SEPTEMBER BALANCE OF PRIOR YEAR) MINUS
		3310 (30 SEPTEMBER BALANCE OF PRIOR YEAR)
		NOTE - IF THE RESULT OF THE CALCULATION IS OTHER THAN A DEBIT, USE ZERO FOR THE RESULT OF LINE 7A.
7B	FUNDED (WORK AND SERVICES)	FOR UNEXPIRED APPROPRIATION YEAR
		3232 (END OF PERIOD) PLUS
		3320 (END OF PERIOD) MINUS
		3232 (30 SEPTEMBER BALANCE OF PRIOR YEAR) MINUS
		3320 (30 SEPTEMBER BALANCE OF PRIOR YEAR)
		NOTE - IF THE RESULT OF THE CALCULATION IS OTHER THAN A DEBIT, USE ZERO FOR THE RESULT OF LINE 7B.
7C	UNFUNDED	FOR UNEXPIRED APPROPRIATION YEAR - P/E EQUAL TO 90
		3231 (END OF PERIOD) PLUS
		3310 (END OF PERIOD) MINUS
		3231 (30 SEPTEMBER BALANCE OF PRIOR YEAR) MINUS
		3310 (30 SEPTEMBER BALANCE OF PRIOR YEAR)
		NOTE - IF THE RESULT OF THE CALCULATION IS OTHER THAN A DEBIT, USE ZERO FOR THE RESULT OF LINE 7C.
7	OBLIGATIONS INCURRED	LINE 7A PLUS 7B PLUS 7C
F.	TRAVEL AND TRANSPORTATION	
7.1A	TRAVEL - DIRECT OBLIGATIONS	FOR CURRENT APPROPRIATION YEAR

FIGURE 7-2 CONTINUED
7-24

GENERAL LEDGER ACCOUNT RELATIONSHIP TO REPORT ON BUDGET STATUS
(DD FORM 1176)

SUPPLEMENTAL SCHEDULE TO REPORT ON BUDGET EXECUTION

LINE	REPORT ON BUDGET EXECUTION (DD1176)	GENERAL LEDGER ACCOUNT COMPUTATION
		<p>***** REQUIRED AT RO LEVEL - INFORMATION PROVIDED BY AO'S</p> <p style="text-align: center;">FOR CURRENT APPROPRIATION YEAR</p> <p style="text-align: center;">-----</p> <p>***** REQUIRED AT RO LEVEL - INFORMATION PROVIDED BY AO'S</p> <p style="text-align: center;">FOR CURRENT APPROPRIATION YEAR</p> <p style="text-align: center;">-----</p> <p>***** REQUIRED AT RO LEVEL - INFORMATION PROVIDED BY AO'S</p> <p style="text-align: center;">FOR CURRENT APPROPRIATION YEAR</p> <p style="text-align: center;">-----</p> <p>***** REQUIRED AT RO LEVEL - INFORMATION PROVIDED BY AO'S</p> <p style="text-align: center;">FOR IMMEDIATE PRIOR AND EXPIRED APPROPRIATION YEARS</p> <p style="text-align: center;">-----</p>
7.1B	TRAVEL - REIMBURSABLE OBLIGATIONS	
7.2A	TRANSPORTATION - DIRECT OBLIGATIONS	
7.2B	TRANSPORTATION - REIMBURSABLE OBLIGATIONS	
G.	GROSS UNPAID OBLIGATIONS (AS OF 1 OCTOBER)	
11A1	UNDELIVERED ORDERS	<p>3230 (30 SEPTEMBER BALANCE OF PRIOR YEAR) MINUS</p> <p>1920 (30 SEPTEMBER BALANCE OF PRIOR YEAR) MINUS</p> <p>1921 (30 SEPTEMBER BALANCE OF PRIOR YEAR) MINUS</p> <p>1960 (30 SEPTEMBER BALANCE OF PRIOR YEAR)</p>
11A2	ACCOUNTS PAYABLE AND ACCURED LIABILITIES	<p style="text-align: center;">FOR IMMEDIATE PRIOR AND EXPIRED APPROPRIATION YEARS</p> <p style="text-align: center;">-----</p> <p>2000 (30 SEPTEMBER BALANCE OF PRIOR YEAR) PLUS</p> <p>2100 (30 SEPTEMBER BALANCE OF PRIOR YEAR)</p>

FIGURE 7-2 CONTINUED
7-25

GENERAL LEDGER ACCOUNT RELATIONSHIP TO REPORT ON BUDGET STATUS
(DD FORM 1176)

SUPPLEMENTAL SCHEDULE TO REPORT ON BUDGET EXECUTION

LINE	REPORT ON BUDGET EXECUTION (DD1176)	GENERAL LEDGER ACCOUNT COMPUTATION
11A3	ADVANCES, PREPAYMENTS AND REFUNDS DUE (-)	FOR IMMEDIATE PRIOR AND EXPIRED APPROPRIATION YEARS
		1320 (30 SEPTEMBER BALANCE OF PRIOR YEAR) PLUS
		1500 (30 SEPTEMBER BALANCE OF PRIOR YEAR)
11A	GROSS UNPAID OBLIGATIONS	LINE 11A1 PLUS 11A2 PLUS 11A3
H.	UNCOLLECTED REIMBURSABLE ORDERS (AS OF 1 OCTOBER)	
11B1	REIMBURSEMENTS RECEIVABLE	FOR IMMEDIATE PRIOR AND EXPIRED APPROPRIATION YEARS
		1100 (30 SEPTEMBER BALANCE OF PRIOR YEAR) PLUS
		1200 (30 SEPTEMBER BALANCE OF PRIOR YEAR) MINUS
		2910 (30 SEPTEMBER BALANCE OF PRIOR YEAR)
11B2	UNEARNED REVENUES (-)	VALUE EQUALS ZERO
11B3	UNFILLED CUSTOMER ORDERS	FOR IMMEDIATE PRIOR AND EXPIRED APPROPRIATION YEARS
		1810 (30 SEPTEMBER BALANCE OF PRIOR YEAR) MINUS
		4010 (30 SEPTEMBER BALANCE OF PRIOR YEAR)
11B	UNCOLLECTED REIMBURSABLE ORDERS	LINE 11B1 PLUS 11B2 PLUS 11B3
I.	OBLIGATIONS TRANSFERRED	
12A1	UNDELIVERED ORDERS	FOR SEPTEMBER OF LAPSING APPROPRIATION YEAR
		3230 (END OF PERIOD) MINUS
		1920 (END OF PERIOD) MINUS

FIGURE 7-2 CONTINUED
7-26

GENERAL LEDGER ACCOUNT RELATIONSHIP TO REPORT ON BUDGET STATUS
(DD FORM 1176)

SUPPLEMENTAL SCHEDULE TO REPORT ON BUDGET EXECUTION

LINE	REPORT ON BUDGET EXECUTION (DD1176)	GENERAL LEDGER ACCOUNT COMPUTATION
12A2	ACCOUNTS PAYABLE AND ACCRUED LIABILITIES	1921 (END OF PERIOD) MINUS 1960 (END OF PERIOD) NOTE - THE SIGN OF THE RESULT OF THIS LINE IS TO BE REVERSED FOR SEPTEMBER OF LAPSING APPROPRIATION YEAR
12A3	ADVANCES, PREPAYMENTS AND REFUNDS DUE (-)	2000 (END OF PERIOD) PLUS 2100 (END OF PERIOD) NOTE - THE SIGN OF THE RESULT OF THIS LINE IS TO BE REVERSED FOR SEPTEMBER OF LAPSING APPROPRIATION YEAR
12A	OBLIGATIONS TRANSFERRED	LINE 12A1 PLUS 12A2 PLUS 12A3
J.	REIMBURSEMENTS TRANSFERRED	
12B1	REIMBURSEMENTS RECEIVABLE	FOR SEPTEMBER OF LAPSING APPROPRIATION YEAR 1100 (END OF PERIOD) PLUD 1200 (END OF PERIOD) MINUS 2910 (END OF PERIOD) NOTE - THE SIGN OF THE RESULT FOR THIS LINE IS TO BE REVERSED

FIGURE 7-2 CONTINUED
7-27

GENERAL LEDGER ACCOUNT RELATIONSHIP TO REPORT ON BUDGET STATUS
(DD FORM 1176)

SUPPLEMENTAL SCHEDULE TO REPORT ON BUDGET EXECUTION

LINE	REPORT ON BUDGET EXECUTION (DD1176)	GENERAL LEDGER ACCOUNT COMPUTATION
12B2	UNEARNED REVENUES (-)	VALUE EQUALS ZERO
12B3	UNFILLED CUSTOMER ORDERS	FOR SEPTEMBER OF LAPSING APPROPRIATION YEAR -----
		1810 (END OF PERIOD) MINUS
		4010 (END OF PERIOD)
		NOTE - THE SIGN OF THE RESULT FOR THIS LINE IS TO BE REVERSED
12B	REIMBURSEMENTS TRANSFERRED	LINE 12B1 PLUS 12B2 PLUS 12B3
K.	ACCOUNTS PAYABLE AND ACCRUED LIABILITIES	
13A2.1	RELATING TO THE PUBLIC	FOR ALL APPROPRIATION YEARS-OMIT SEPT OF LAPSING AP-YR -----
		2100 (END OF PERIOD)
13A2.2	RELATING TO U.S. GOVERNMENT AGENCIES	FOR ALL APPROPRIATION YEARS-OMIT SEPT OF LAPSING AP-YR -----
		2000 (END OF PERIOD)
13A2	ACCOUNTS PAYABLE AND ACCRUED LIABILITIES	LINE 13A2.1 PLUS 13A2.2
L.	ADVANCES, PREPAYMENTS AND REFUNDS DUE (-)	
13A3.1	ADVANCES AND PREPAYMENTS - PUBLIC	FOR ALL APPROPRIATION YEARS-OMIT SEPT OF LAPSING AP-YR -----
		1512 (END OF PERIOD)
		NOTE - THE SIGN OF THE RESULT FOR THIS LINE IS TO BE REVERSED

FIGURE 7-2 CONTINUED
7-28

GENERAL LEDGER ACCOUNT RELATIONSHIP TO REPORT ON BUDGET STATUS
(DD FORM 1176)

SUPPLEMENTAL SCHEDULE TO REPORT ON BUDGET EXECUTION

LINE	REPORT ON BUDGET EXECUTION (DD1176)	GENERAL LEDGER ACCOUNT COMPUTATION
13A3.2	ADVANCES AND PREPAYMENTS - U.S. GOVERNMENT AGENCIES	FOR ALL APPROPRIATION YEARS-OMIT SEPT OF LAPSING AP-YR
		1513 (END OF PERIOD)
		NOTE - THE SIGN OF THE RESULT FOR THIS LINE IS TO BE REVERSED
13A3.3	REFUNDS DUE - PUBLIC	FOR ALL APPROPRIATION YEARS-OMIT SEPT OF LAPSING AP-YR
		1320 (END OF PERIOD)
13A3.4	REFUNDS DUE -U.S. GOVERNMENT AGENCIES	VALUE EQUALS ZERO
13A3	ADVANCES, PREPAYMENTS AND REFUNDS DUE (-)	LINE 13A3.1 PLUS 13A3.2 PLUS 13A3.3 PLUS 13A3.4
M.	REIMBURSEMENTS RECEIVABLE	
13B1.1	FROM THE PUBLIC	FOR IMMEDIATE PRIOR AND EXPIRED APPROPRIATION YEARS
		1200 (30 SEPTEMBER BALANCE OF PRIOR YEAR)
13B1.2	FROM U.S. GOVERNMENT AGENCIES	FOR IMMEDIATE PRIOR AND EXPIRED APPROPRIATION YEARS
		1100 (30 SEPTEMBER BALANCE OF PRIOR YEAR) MINUS
		2910 (30 SEPTEMBER BALANCE OF PRIOR YEAR)
13B1	REIMBURSEMENTS RECEIVABLE	LINE 13B1.1 PLUS 13B1.2
N.	UNEARNED REVENUES	
13B2.1	RELATING TO THE PUBLIC	VALUE EQUALS ZERO

FIGURE 7-2
7-29
CONTINUED

GENERAL LEDGER ACCOUNT RELATIONSHIP TO REPORT ON BUDGET STATUS
(DD FORM 1176)

SUPPLEMENTAL SCHEDULE TO REPORT ON BUDGET EXECUTION

LINE	REPORT ON BUDGET EXECUTION (DD1176)	GENERAL LEDGER ACCOUNT COMPUTATION
13B2.2	RELATING TO U.S. GOVERNMENT AGENCIES	VALUE EQUALS ZERO
13B2	UNEARNED REVENUES	LINE 13B2.1 PLUS 13B2.2
13B3.A	UNFILLED ORDERS - INTRAFUND	FOR UNEXPIRED APPROPRIATION YEAR

		1811 (END OF PERIOD) MINUS
		4011 (END OF PERIOD)

REPORT ON BUDGET EXECUTION

PERIOD ENDING

31 JULY 19**

DOD COMPONENT NAVY
APPROPRIATION TITLE RESEARCH DEVELOPMENT TEST AND EVALUATION

PAGE OF PAGES

	17 ** 1319	17 ** 1319			
BUDGETARY RESOURCES					
BUDGET AUTHORITY					
1A APPROPRIATIONS REALIZED	7,559,818,000.00				
1B OTHER NEW AUTHORITY REALIZED					
1C NET TRANSFERS OF CY AUTH REAL					
1D ANTICIPATED RESOURCES					
1 TOT BUDGET AUTHORITY	7,559,818,000.00				
UNOBLIGATED BALANCE					
2A BROUGHT FORWARD 1 OCTOBER		352,279,286.19			
2B NET TRANSFERS OF PY BALANCES		19,000,000.00			
2C ANTIC TRANSFERS OF PY BALANCES					
2 TOT UNOBLIGATED BALANCE		371,279,286.19			
REIMBURSEMENTS AND OTHER INCOME					
3A EARNED	136,179,336.75	88,358,307.47			
3B CHANGE IN UNFILL CUST ORDERS	143,010,696.50	-89,358,784.75			
3C ANTIC ORDERS FOR THE REST OF YR	11,809,966.75				
3 TOT REIMBURSE AND OTHER INCOME	291,000,000.00	-1,000,477.28			
3D MEMO: ADJUSTMENT TO PY ORDERS		-1,000,477.28			
4A ACTUAL RECOVERY OF PRIOR OBLIG		6,690,969.57			
4B ANTICIPATED RECOVERIES					
4 RECOV OF PRIOR OBLIGATIONS		6,690,969.57			
5A					
5B RESTOR (+) AND WRITE-OFFS (-)					
5 TOTAL					
6 TOTAL BUDGETARY RESOURCES	7,850,818,000.00	376,969,778.48			
STATUS OF BUDGETARY RESOURCES					
7 OBLIGATIONS INCURRED	6,846,087,582.63	330,788,575.31			
UNOBLIGATED BALANCES AVAILABLE					
8A COMMITMENTS OUTSTANDING	427,250,480.45	12,718,980.68			
8B INITIATIONS OUTSTANDING					
8C RES FOR ANTIC RES-AUTO APORT	9,394,316.46				
8D RES FOR OTH ANTIC RESOURCES	2,415,650.29				
8E OTH BALANCES CURRENTLY AVAIL	565,669,970.17	33,156,284.95			
8 TOT UNOBLIGATED BALANCE AVAIL	1,004,730,417.37	45,875,265.63			
UNOBLIGATED BALANCES NOT AVAILABLE					
9A APPOR FOR SUBSEQUENT PERIODS					
9B WITHHELD PENDING RESCISSION					
9C DEFERRED		305,937.54			
9D BAL SUBJ TO FUTURE APPOR ACT					
9E BALANCE IN EXPIRED ACCOUNTS		305,937.54			
9 TOT UNOBLIG BALANCE NOT AVAILABLE					
10 TOT BUDGETARY RESOURCES	7,850,818,000.00	376,969,778.48			
REL OF OBLIGATIONS TO DISBURSEMENTS					
OBLIGATED BAL, NET, AS OF OCT 1					
11A GROSS UNPAID OBLIGATIONS		2,645,704,822.92			
11B UNCOLLECTED REIMB ORDERS		139,652,024.55			
11 TOT OBLIG BAL NET, AS OF OCT 1		2,506,052,798.37			
OBLIGATED BALANCE, TRANSFERRED					
12A OBLIGATIONS TRANSFERRED					
12B REIMBURSEMENTS TRANSFERRED					
12 TOT OBLIGATION BALANCE TRANSFERRED					
OBLIGATED BALANCE, NET, END OF PERIOD					
GROSS UNPAID OBLIGATIONS					
13A1 UNDELIVERED ORDERS	3,718,284,939.69	632,277,495.70			
13A2 ACCTS PAYABLE AND ACCR LIAB	130,409,030.01	76,280,114.88			
13A3 ADV PREPAY REFUNDS DUE (-)	-9,540,815.85	-4,580,308.20			
13A TOT GROSS UNPAID OBLIGATIONS	3,839,153,153.85	703,977,302.38			
UNCOLLECTED REIMBURSABLE ORDERS					
13B1 REIMBURSEMENTS RECEIVABLE	32,943,553.59	19,711,855.16			
13B2 UNEARNED REVENUES (-)					
13B3 UNFILLED CUSTOMER ORDERS	143,010,696.50	20,286,760.39			
13B TOT UNCOLLECTED REIMB ORDERS	175,954,250.09	39,998,615.55			
13 TOT OBLI BAL NET END OF PD	3,663,198,903.76	663,978,686.83			
OUTLAYS, CASH BASIS					
14A DISBUR (NET OF REFUNDS)	3,006,934,428.78	2,265,825,126.28			
14B REIMBURSEMENTS COLLECTED	103,235,783.16	98,652,931.72			
14 NET OUTLAYS, CASH BASIS	2,903,698,645.62	2,167,172,194.56			
CHANGE IN NET ACCOUNTS PAYABLE					
15A NET ACCTS PAY END OF PERIOD	87,924,660.57	51,987,951.52			
15B ADJ IN NET ACCOUNTS PAYABLE					
15C NET ACCT PAY AS OF OCT. 1		94,007,805.89			
15 TOT CHANGE IN NET ACCT PAY	87,924,660.57	-42,019,854.37			
ACCRUED EXPENDITURES (NET)					
16A ACCRUED EXPENDITURES	3,127,802,642.94	2,213,510,647.66			
16B ACCRUED REVENUES	136,179,336.75	88,358,307.47			
16 TOT ACCRUED EXPEND (NET)	2,991,623,306.19	2,125,152,340.19			

DATE

TYPED NAME OF AUTHORIZED OFFICER

SIGNATURE OF AUTHORIZED OFFICER

FIGURE 7-3
7-31

REPORT ON BUDGET EXECUTION

DOD COMPONENT NAVY
APPROPRIATION TITLE RESEARCH DEVELOPMENT TEST AND EVALUATION

PERIOD ENDING 31 JULY 19**
PAGE OF PAGES

	17 ** 1319	17 ** 1319	17 M 1319	TOTAL
BUDGETARY RESOURCES				
BUDGET AUTHORITY				7,559,818,000.00
1A APPROPRIATIONS REALIZED				
1B OTHER NEW AUTHORITY REALIZED				
1C NET TRANSFERS OF CY AUTH REAL				
1D ANTICIPATED RESOURCES				7,559,818,000.00
1 TOT BUDGET AUTHORITY				
UNOBLIGATED BALANCE				352,279,678.19
2A BROUGHT FORWARD 1 OCTOBER				19,000,000.00
2B NET TRANSFERS OF PY BALANCES				
2C ANTIC TRANSFERS OF PY BALANCES				371,279,678.19
2 TOT UNOBLIGATED BALANCE				
REIMBURSEMENTS AND OTHER INCOME				232,344,745.18
3A EARNED	5,718,890.19	2,088,210.77		45,087,930.55
3B CHANGE IN UNFILL CUST ORDERS	-6,345,481.65	-2,218,499.55		11,809,966.75
3C ANTIC ORDERS FOR THE REST OF YR				289,242,642.48
3 TOT REIMBURSE AND OTHER INCOME	-626,591.46	-130,288.78		-1,757,357.52
3D MEMO: ADJUSTMENT TO PY ORDERS	-626,591.46	-130,288.78		
4A ACTUAL RECOVERY OF PRIOR OBLIG				6,690,969.57
4B ANTICIPATED RECOVERIES				6,690,969.57
4 RECOV OF PRIOR OBLIGATIONS				
5A				
5B RESTOR (+) AND WRITE-OFFS (-)				
5 TOTAL				
6 TOTAL BUDGETARY RESOURCES	-626,591.46	-130,288.78		8,227,031,290.24
STATUS OF BUDGETARY RESOURCES				
7 OBLIGATIONS INCURRED	-2,785,116.64	2,470,261.20	-440,968.38	7,176,120,334.12
UNOBLIGATED BALANCES AVAILABLE				439,969,461.13
8A COMMITMENTS OUTSTANDING				
8B INITIATIONS OUTSTANDING				9,394,316.46
8C RES FOR ANTIC RES-AUTO APORT				2,415,650.29
8D RES FOR OTH ANTIC RESOURCES				598,826,647.12
8E OTH BALANCES CURRENTLY AVAIL				1,050,606,075.00
8 TOT UNOBLIGATED BALANCE AVAIL				
UNOBLIGATED BALANCES NOT AVAILABLE				
9A APPOR FOR SUBSEQUENT PERIODS				
9B WITHHELD PENDING RESCISSION				305,937.54
9C DEFERRED				-1,056.42
9D BAL SUBJ TO FUTURE APPOR ACT			440,968.38	304,881.12
9E BALANCE IN EXPIRED ACCOUNTS	2,158,525.18	-2,600,549.98	440,968.38	
9 TOT UNOBLIG BALANCE NOT AVAILABLE	2,158,525.18	-2,600,549.98		
10 TOT BUDGETARY RESOURCES	-626,591.46	-130,288.78		8,227,031,290.24
REL OF OBLIGATIONS TO DISBURSEMENTS				
OBLIGATED BAL, NET, AS OF OCT 1				
11A GROSS UNPAID OBLIGATIONS	480,275,128.75	157,557,866.14	260,138,570.78	3,543,681,497.87
11B UNCOLLECTED REIMB ORDERS	16,828,069.88	15,527,914.24	2,460,654.61	174,468,663.28
11 TOT OBLIG BAL NET, AS OF OCT 1	463,447,058.87	142,029,951.90	257,677,916.17	3,369,212,834.59
OBLIGATED BALANCE, TRANSFERRED				
12A OBLIGATIONS TRANSFERRED				
12B REIMBURSEMENTS TRANSFERRED				
12 TOT OBLIGATION BALANCE TRANSFERRED				
OBLIGATED BALANCE, NET, END OF PERIOD				
GROSS UNPAID OBLIGATIONS				
13A1 UNDELIVERED ORDERS	189,437,609.00	73,414,849.25	162,209,546.54	4,775,625,516.12
13A2 ACCTS PAYABLE AND ACCR LIAB	22,289,378.59	18,020,392.27	67,379,429.84	314,378,345.59
13A3 ADV PREPAY REFUNDS DUE (-)	-2,063,819.75	-1,554,327.30	-5,187.87	-17,744,458.97
13A TOT GROSS UNPAID OBLIGATIONS	209,663,167.84	89,880,914.22	229,583,788.51	5,072,259,402.74
UNCOLLECTED REIMBURSABLE ORDERS				
13B1 REIMBURSEMENTS RECEIVABLE	1,980,923.29	11,013,984.07	2,396,409.38	68,046,725.49
13B2 UNEARNED REVENUES (-)	5,384,521.01	2,981,598.56		171,663,576.46
13B3 UNFILLED CUSTOMER ORDERS	7,365,444.30	13,995,582.63	2,396,409.38	239,710,301.95
13B TOT UNCOLLECTED REIMB ORDERS	202,297,723.54	75,885,331.59	227,187,379.13	4,832,549,100.79
13 TOT OBLI BAL NET END OF PD				
OUTLAYS, CASH BASIS				
14A DISBUR (NET OF REFUNDS)	267,826,844.27	70,147,213.12	30,113,813.89	5,640,851,459.68
14B REIMBURSEMENTS COLLECTED	8,836,034.12	1,402,042.83	64,245.23	212,191,037.06
14 NET OUTLAYS, CASH BASIS	258,990,810.15	68,745,170.29	30,049,568.66	5,428,660,422.62
CHANGE IN NET ACCOUNTS PAYABLE				
15A NET ACCTS PAY END OF PERIOD	18,244,635.55	5,452,080.90	64,977,832.59	228,587,161.13
15B ADJ IN NET ACCOUNTS PAYABLE				
15C NET ACCT PAY AS OF OCT. 1	48,212,146.97	13,307,209.58	25,193,089.99	180,720,252.43
15 TOT CHANGE IN NET ACCT PAY	-29,967,511.42	-7,855,128.68	39,784,742.60	47,866,908.70
ACCRUED EXPENDITURES (NET)				
16A ACCRUED EXPENDITURES	234,742,188.92	62,978,252.38	69,834,311.26	5,708,872,076.50
16B ACCRUED REVENUES	5,718,890.19	2,088,210.77		232,344,745.18
16 TOT ACCRUED EXPEND (NET)	229,023,298.73	60,890,041.61	69,834,311.26	5,476,527,331.32

DATE

TYPED NAME OF AUTHORIZED OFFICER

SIGNATURE OF AUTHORIZED OFFICER

SUPPLEMENTAL SCHEDULE TO REPORT ON BUDGET EXECUTION

PERIOD ENDING

31 JULY 1984

DOD COMPONENT NAVY
APPROPRIATION TITLE RESEARCH DEVELOPMENT TEST AND EVALUATION

PAGE OF PAGES

LINE DETAIL	17 ** 1319	17 ** 1319			
A NEW AUTHORITY REALIZED					
1B1 NEW CONTRACT AUTHORITY					
1B2 REAPPROPRIATION					
1B3 OTHER AUTHORITY					
1B TOTAL NEW AUTHORITY REALIZED					
B ANTICIPATED ORDERS FOR REST OF YR					
3F FUNDED (AUTOMATIC)	9,394,316.46				
3E UNFUNDED	2,415,650.29				
3C ANTIC ORDERS-REST OF YEAR	11,809,966.75				
C TOT REIMBURSEMENTS & OTHER INCOME					
3H FUNDED (AUTOMATIC)	287,000,000.00	-1,306,414.82			
3G UNFUNDED	4,000,000.00	305,937.54			
3 TOTAL REIMBUR & OTHER INCOME	291,000,000.00	-1,000,477.28			
D ACT RECOV-PRIOR OBL (UNEXP ACCTS)					
4A1 DIRECT		6,689,043.34			
4A2 FUNDED (WORK & SERVICE)		1,926.23			
4A3 UNFUNDED					
4 ACTUAL RECOV OF PRIOR OBL		6,690,969.57			
E OBLIG INCURRED (UNEXPIRED ACCTS)					
7A DIRECT	6,600,398,056.87	322,148,993.88			
7B FUNDED (WORK & SERVICE)	245,364,925.76	8,296,699.43			
7C UNFUNDED	324,600.00	342,882.00			
7 OBLIGATIONS INCURRED	6,846,087,582.63	330,788,575.31			
F TRAVEL & TRANSPORTATION					
7.1A TRAVEL-DIRECT OBLIGATIONS	13,012,572.10				
7.1B TRAVEL-REIMB OBLIGATIONS	2,188,339.89				
7.2A TRANSPORTATION-DIRECT OBL	142,725.77				
7.2B TRANSPORTATION-REIMB OBL	24,600.00				
G GROSS UNPAID OBLIG (AS OF 1 OCT)					
11A1 UNDELIVERED ORDERS		2,521,690,537.62			
11A2 ACCT'S PAY. & ACCRUED LIAB		133,516,217.20			
11A3 ADV., PREPAY, & REF DUE(-)		-9,501,931.90			
11A GROSS UNPAID OBLIGATIONS		2,645,704,822.92			
H UNCOLL REIMB ORDERS (AS OF 1 OCT)					
11B1 REIMBURSEMENTS RECEIVABLE		30,006,479.41			
11B2 UNEARNED REVENUES (-)					
11B3 UNFILLED CUSTOMER ORDERS		109,645,545.14			
11B UNCOLL REIMBURSABLE ORDERS		139,652,024.55			
I OBLIGATIONS TRANSFERRED					
12A1 UNDELIVERED ORDERS					
12A2 ACCT'S PAY. & ACCRUED LIAB					
12A3 ADV., PREPAY, & REF DUE(-)					
12A OBLIGATIONS TRANSFERRED					
J REIMBURSEMENTS TRANSFERRED					
12B1 REIMBURSEMENTS RECEIVABLE					
12B2 UNEARNED REVENUES (-)					
12B3 UNFILLED CUSTOMER ORDERS					
12B REIMBURSEMENTS TRANSFERRED					
K ACCT'S PAY. & ACCRUED LIABILITIES					
13A2.1 RELATING TO THE PUBLIC	118,987,782.96	72,000,517.07			
13A2.2 RELATING TO U.S. GOV. AGEN	11,421,247.05	4,279,597.81			
13A2 ACCT'S PAY. & ACCRUED LIAB	130,409,030.01	76,280,114.88			
L ADV, PREPAYMENTS & REFUNDS DUE					
13A3.1 ADV & PREPAYMENTS - PUBLIC	-1,533,236.89	-812,249.52			
13A3.2 ADV & PREPAY - U.S. GOV					
13A3.3 REFUNDS DUE - PUBLIC	-8,007,578.96	-3,768,058.69			
13A3.4 REFUNDS DUE - U.S. GOV					
13A3 ADV, PREPAY. & ACCRUED LIAB	-9,540,815.85	-4,580,308.20			
M REIMBURSEMENTS RECEIVABLE					
13B1.1 FROM THE PUBLIC	205,092.50	385,596.97			
13B1.2 FROM U.S. GOV AGENCIES	32,738,461.09	19,326,258.19			
13B1 REIMBURSEMENTS RECEIVABLE	32,943,553.59	19,711,855.16			
N UNEARNED REVENUES					
13B2.1 RELATING TO THE PUBLIC					
13B2.2 RELATING TO U.S. GOV. AGEN					
13B2 UNEARNED REVENUES					

REMARKS:

13B3.A UNFILLED ORDERS-INTRAFUND

31,573,162.42

6,485,261.49

SUPPLEMENTAL SCHEDULE TO REPORT ON BUDGET EXECUTION					
DOD COMPONENT NAVY		PERIOD ENDING			31 JULY 19**
APPROPRIATION TITLE RESEARCH DEVELOPMENT TEST AND EVALUATION		PAGE			OF PAGES
LINE DETAIL		17 ** 1319	17 ** 1319	17 M 1319	
A NEW AUTHORITY REALIZED					
1B1 NEW CONTRACT AUTHORITY					
1B2 REAPPROPRIATION					
1B3 OTHER AUTHORITY					
1B TOTAL NEW AUTHORITY REALIZED					
B ANTICIPATED ORDERS FOR REST OF YR					
3F FUNDED (AUTOMATIC)					9,394,316.46
3E UNFUNDED					2,415,650.29
3C ANTIC ORDERS-REST OF YEAR					11,809,966.75
C TOT REIMBURSEMENTS & OTHER INCOME					
3H FUNDED (AUTOMATIC)		-427,404.17	-130,288.78		285,135,892.23
3G UNFUNDED					4,305,937.54
3 TOTAL REIMBUR & OTHER INCOME		-427,404.17	-130,288.78		289,441,829.77
D ACT RECOV-PRIOR OBL (UNEXP ACCTS)					
4A1 DIRECT					6,689,043.34
4A2 FUNDED (WORK & SERVICE)					1,926.23
4A3 UNFUNDED					
4 ACTUAL RECOV OF PRIOR OBL					6,690,969.57
E OBLIG INCURRED (UNEXPIRED ACCTS)					
7A DIRECT					6,922,547,050.75
7B FUNDED (WORK & SERVICE)					253,661,625.19
7C UNFUNDED					667,482.00
7 OBLIGATIONS INCURRED					7,176,876,157.94
F TRAVEL & TRANSPORTATION					
7.1A TRAVEL-DIRECT OBLIGATIONS					13,012,572.10
7.1B TRAVEL-REIMB OBLIGATIONS					2,188,339.89
7.2A TRANSPORTATION-DIRECT OBL					142,725.77
7.2B TRANSPORTATION-REIMB OBL					24,600.00
G GROSS UNPAID OBLIG (AS OF 1 OCT)					
11A1 UNDELIVERED ORDERS		426,964,914.56	133,922,840.43	232,484,826.18	3,315,068,228.07
11A2 ACCT'S PAY. & ACCRUED LIAB		55,513,257.72	25,226,089.79	27,658,932.47	241,914,497.18
11A3 ADV., PREPAY, & REF DUE(-)		-2,203,043.53	-1,591,064.08	-5,187.87	-13,301,227.38
11A GROSS UNPAID OBLIGATIONS		480,275,128.75	157,557,866.14	260,138,570.78	3,543,681,497.87
H UNCOLL REIMB ORDERS (AS OF 1 OCT)					
11B1 REIMBURSEMENTS RECEIVABLE		5,098,067.22	10,327,816.13	2,460,654.61	47,893,017.37
11B2 UNEARNED REVENUES (-)					
11B3 UNFILLED CUSTOMER ORDERS		11,730,002.66	5,200,098.11		126,575,645.91
11B UNCOLL REIMBURSABLE ORDERS		16,828,069.88	15,527,914.24	2,460,654.61	174,468,663.28
I OBLIGATIONS TRANSFERRED					
12A1 UNDELIVERED ORDERS					
12A2 ACCT'S PAY. & ACCRUED LIAB					
12A3 ADV., PREPAY, & REF DUE(-)					
12A OBLIGATIONS TRANSFERRED					
J REIMBURSEMENTS TRANSFERRED					
12B1 REIMBURSEMENTS RECEIVABLE					
12B2 UNEARNED REVENUES (-)					
12B3 UNFILLED CUSTOMER ORDERS					
12B REIMBURSEMENTS TRANSFERRED					
K ACCT'S PAY. & ACCRUED LIABILITIES					
13A2.1 RELATING TO THE PUBLIC		30,961,768.13	15,923,854.80	67,399,369.64	305,273,292.60
13A2.2 RELATING TO U.S. GOV. AGEN		2,286,481.39	2,096,537.47	-19,939.80	20,063,923.92
13A2 ACCT'S PAY. & ACCRUED LIAB		33,248,249.52	18,020,392.27	67,379,429.84	325,337,216.52
L ADV, PREPAYMENTS & REFUNDS DUE					
13A3.1 ADV & PREPAYMENTS - PUBLIC		-888,858.12	-870,033.06		-4,104,377.59
13A3.2 ADV & PREPAY - U.S. GOV					
13A3.3 REFUNDS DUE - PUBLIC		-1,222,196.49	-684,294.24	-5,187.87	-13,687,316.24
13A3.4 REFUNDS DUE - U.S. GOV					
13A3 ADV, PREPAY. & ACCRUED LIAB		-2,111,054.61	-1,554,327.30	-5,187.87	-17,791,693.83
M REIMBURSEMENTS RECEIVABLE					
13B1.1 FROM THE PUBLIC		210,441.18	249,448.79	11,489.72	1,062,069.16
13B1.2 FROM U.S. GOV AGENCIES		3,322,863.01	10,764,535.28	2,384,919.66	68,537,037.23
13B1 REIMBURSEMENTS RECEIVABLE		3,533,304.19	11,013,984.07	2,396,409.38	69,599,106.39
N UNEARNED REVENUES					
13B2.1 RELATING TO THE PUBLIC					
13B2.2 RELATING TO U.S. GOV. AGEN					
13B2 UNEARNED REVENUES					
REMARKS:					
13B3.A UNFILLED ORDERS-INTRAFUND					38,058,423.91

DEPARTMENT OF THE NAVY
 COMPUTATIONS FOR REPORT ON REIMBURSABLE TRANSACTIONS BY SOURCE

=====										
	BAL AS OF 1 OCT		NEW ORDERS AND REIMBURSEMENTS					BAL AS OF EOP		
DESCRIPTION	REIMB RECEIV	UNFILLED CUSTOMER ORDERS	TOTAL REIMB ANTIC E+F+G=D	REIMB EARNED	CHG IN UNFILLED CUSTOMER ORDERS	ANTIC ORDERS FOR REST OF YEAR	REIMB. COLLECT.	REIMB RECEIV	UNFILLED CUSTOMER ORDERS	CUMUL ORDERS FROM INCEPT
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
NON -FEDERAL SOURCES AUTOMATIC (92)	1214 (30 SEPT BAL OF PRIOR YEAR) + 1224 (30 SEPT BAL OF PRIOR YEAR)	1814 (30 SEPT BAL OF PRIOR YEAR) - 4014 (30 SEPT BAL OF PRIOR YEAR)	FOR CUR AP-YR ALL MON. RPTS EXC SEP 9714 FOR CUR AP-YR SEPT RPT & IMMED. PRIOR & EXPIRED AP-YR 1814 (END OF (END OF 1814 (30 SEPT BAL OF PRIOR YEAR)	4014 (END OF PERIOD) - 4014 (30 SEPT BAL OF PRIOR YEAR)	(1814 (END OF PERIOD) - 4014 (END OF PERIOD)) -(1814 (30 SEPT BAL OF PRIOR YEAR) - 4014 (30 SEPT BAL OF PRIOR YEAR))	COL D - (COL E + COL F)	1044 (END OF PERIOD) - 1044 (30 SEPT BAL OF PRIOR YEAR)	1214 (END OF PERIOD) + 1214 (END OF PERIOD)	1814 (END OF PERIOD) - 4014 (END OF PERIOD)	FOR ALL MONTHLY RPTS EXC SEP 9714 (END OF PERIOD) FOR CUR AP-YR SEPT RPT & IMMED. PRIOR & EXPIRED AP-YRS 1814 (END OF PERIOD)
NON-FEDERAL SOURCES OTHER (96)	1254 (30 SEPT BAL OF PRIOR YEAR) + 1264 (30 SEPT BAL OF PRIOR YEAR)	N/A	FOR CUR AP-YR RPTS EXC SEP 9724 (END OF PERIOD) FOR CUR AP-YR SEPT RPT & IMMED PRIOR & EXPIRED AP-YR 4024 (END OF PERIOD) - 4024 (30 SEPT	4024 (END OF PERIOD) - 4024 (30 SEPT BAL OF PRIOR YEAR)	N/A	COL D - (COL E + COL F)	1054 (END OF PERIOD) - 1054 (30 SEPT BAL OF PRIOR YEAR)	1254 (END OF PERIOD) + 1264 (END OF PERIOD)	N/A	FOR CUR AP-YR ALL MONTHLY RPTS EXC SEP 9724 (END OF PERIOD) FOR CUR AP-YR SEP RPT & IMMED PRIOR & EXPIRED AP-YR 4024 (END OF PERIOD)

DEPARTMENT OF THE NAVY
COMPUTATIONS FOR REPORT ON REIMBURSABLE TRANSACTIONS BY SOURCE

BAL AS OF 1 OCT		NEW ORDERS AND REIMBURSEMENTS						BAL AS OF EOP		
DESCRIPTION	REIMB RECEIV	UNFILLED CUSTOMER ORDERS	TOTAL REIMB ANTIC E+F+G=D	REIMB EARNED	CHG IN UNFILLED CUSTOMER ORDERS	ANTIC ORDERS FOR REST OF YEAR	REIMB. COLLECT.	REIMB RECEIV	UNFILLED CUSTOMER ORDERS	CUMUL ORDERS FROM INCEPT
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
			BAL OF PRIOR YEAR)							
TOTAL NON-FEDERAL SOURCES	ADD	ADD	ADD	ADD	ADD	ADD	ADD	ADD	ADD	ADD
TRUST FUND ACCOUNTS FMS-AUTOMATIC (91)	1113 (30 SEPT BAL OF PRIOR YEAR) + 1213 (30 SEPT BAL OF PRIOR YEAR) + 1123 (30 SEPT BAL OF PRIOR YEAR) + 1223 (30 SEPT BAL OF PRIOR YEAR)	1813 (30 SEPT BAL OF PRIOR YEAR) - 4013 (30 SEPT BAL OF PRIOR YEAR)	FOR CUR AP-YR ALL MONTHLY RPTS EXC SEP 9713 (END OF PERIOD) FOR CUR AP-YR SEPT RPT & IMMED. PRIOR & EXPIRED AP-YRS 1813 (END OF PERIOD) - 1813 (30 SEPT BAL OF PRIOR YEAR)	4013 (END OF PERIOD) - 4013 (30 SEPT BAL OF PRIOR YEAR)	(1813 (END OF PERIOD) - 4013 (END OF PERIOD)) - (1813 (30 SEPT BAL OF PRIOR YEAR) - 4013 (30 SEPT BAL OF PRIOR YEAR))	COL D - (COL E + COL F)	1043 (END OF PERIOD) - 1043 (30 SEPT BAL OF PRIOR YEAR)	1113 (END OF PERIOD) + 1213 (END OF PERIOD) + 1123 (END OF PERIOD) + 1223 (END OF PERIOD)	1813 (END OF PERIOD) - 4013 (END OF PERIOD)	FOR CUR AP-YR ALL MONTHLY RPTS EXC SEP 9713 (END OF PERIOD) FOR CUR AP-YR SEPT RPT & IMMED. PRIOR & EXPIRED AP-YRS 1813 (END OF PERIOD)
TRUST FUND ACCOUNTS FMS-OTHER (96)	1153 (30 SEPT BAL OF PRIOR YEAR) + 1253 (30 SEPT BAL OF PRIOR YEAR) +	N/A	FOR CUR AP-YR ALL MONTHLY RPTS EXC SEP 9723 (END OF PERIOD)	4023 (END OF PERIOD) - 4023 (30 SEPT BAL OF PRIOR YEAR)	N/A	COL D - (COL E + COL F)	1053 (END OF PERIOD) - 1053 (30 SEPT BAL OF PRIOR YEAR)	1153 (END OF PERIOD) + 1253 (END OF PERIOD) + 1163 (END OF	N/A	FOR CUR AP-YR ALL MONTHLY RPTS EXC SEP 9723 (END OF PERIOD)

FIGURE 7-5 CONTINUED
7-36

DEPARTMENT OF THE NAVY
COMPUTATIONS FOR REPORT ON REIMBURSABLE TRANSACTIONS BY SOURCE

=====										
	BAL AS OF 1 OCT		NEW ORDERS AND REIMBURSEMENTS					BAL AS OF EOP		
DESCRIPTION	REIMB RECEIV	UNFILLED CUSTOMER ORDERS	TOTAL REIMB ANTIC E+F+G=D	REIMB EARNED	CHG IN UNFILLED CUSTOMER ORDERS	ANTIC ORDERS FOR REST OF YEAR	REIMB. COLLECT.	REIMB RECEIV	UNFILLED CUSTOMER ORDERS	CUMUL ORDERS FROM INCEPT
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
	1163 (30 SEPT BAL OF PRIOR YEAR) + 1263 (30 SEPT BAL OF PRIOR YEAR)		FOR CUR AP-YR SEPT RPT & IMMED. PRIOR & EXPIRED AP-YRS 4023 (END OF PERIOD) - 4023 (30 SEPT BAL OF PRIOR YEAR)					PERIOD) + 1263 (END OF PERIOD)		FOR CUR AP-YR SEPT RPT & IMMED. PRIOR & EXPIRED AP-YRS 4023 (END OF PERIOD)
TRUST FUND ACCOUNTS MISC-AUTOMATIC	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
TRUST FUND ACCOUNTS MISC-OTHER	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL TRUST FUND ACCOUNTS	ADD	ADD	ADD	ADD	ADD	ADD	ADD	ADD	ADD	ADD
OFF-BUDGET FEDERAL AGENCIES AUTOMATIC (93)	1116 (30 SEPT BAL OF PRIOR YEAR) + 1126 (30 SEPT BAL OF PRIOR YEAR)	1816 (30 SEPT BAL OF PRIOR YEAR) - 4016 (30 SEPT BAL OF PRIOR YEAR)	FOR CUR AP-YR ALL MONTHLY RPTS EXC SEP 9716 (END OF PERIOD) FOR CUR AP-YR SEPT RPT & IMMED. PRIOR & EXPIRED	4016 (END OF PERIOD) - 4016 (30 SEPT BAL OF PRIOR YEAR)	(1816 (END OF PERIOD) - 4016 (END OF PERIOD) -(1816 (30 SEPT BAL OF PRIOR YEAR) - 4016 (30 SEPT BAL OF PRIOR	COL D - (COL E + COL F)	1046 (END OF PERIOD) -1046 (30 SEPT BAL OF PRIOR YEAR)	1116 (END OF PERIOD) + 1126 (END OF PERIOD)	1816 (END OF PERIOD) - 4016 (END OF PERIOD)	FOR CUR AP-YR ALL MONTHLY RPTS EXC SEP 9716 (END OF PERIOD) FOR CUR AP-YR & IMMED. PRIOR & EXPIRED AP-YRS

FIGURE 7-5 CONTINUED
7-37

DEPARTMENT OF THE NAVY
 COMPUTATIONS FOR REPORT ON REIMBURSABLE TRANSACTIONS BY SOURCE

BAL AS OF 1 OCT		NEW ORDERS AND REIMBURSEMENTS						BAL AS OF EOP		
DESCRIPTION	REIMB RECEIV	UNFILED CUSTOMER ORDERS	TOTAL REIMB ANTIC E+F+G=D	REIMB EARNED	CHG IN UNFILED CUSTOMER ORDERS	ANTIC ORDERS FOR REST OF YEAR	REIMB. COLLECT.	REIMB RECEIV	UNFILED CUSTOMER ORDERS	CUMUL ORDERS FROM INCEPT
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
			AP-YRS 1816 (END OF PERIOD) - 1816 (30 SEPT BAL OF PRIOR YEAR)		YEAR))					1816 (END OF PERIOD)
OFF-BUDGET FEDERAL AGENCIES-OTHER (96)	1156 (30 SEPT BAL OF PRIOR YEAR) + 1166 (30 SEPT BAL OF PRIOR YEAR)	N/A	FOR CUR AP-YR ALL MONTHLY RPTS EXC SEP 9726 (END OF PERIOD) FOR CUR AP-YR SEPT RPT & IMMED. PRIOR & EXPIRED AP-YRS 4026 (END OF PERIOD) - 4026 (30 SEPT BAL OF PRIOR YEAR)	4026 (END OF PERIOD) - 4026 (30 SEPT BAL OF PRIOR YEAR)	N/A	COL D - (COL E + COL F)	1056 (END OF PERIOD) - 1056 (30 SEPT BAL OF PRIOR YEAR)	1156 (END OF PERIOD) + 1166 (END OF PERIOD)	N/A	FOR CUR AP-YR ALL MONTHLY RPTS EXC SEP 9726 (END OF PERIOD) FOR CUR AP-YR SEPT RPT & IMMED. PRIOR & EXPIRED AP-YRS 4026 (END OF PERIOD)
TOTAL OFF-BUDGET FEDERAL AGENCIES	ADD	ADD	ADD	ADD	ADD	ADD	ADD	ADD	ADD	ADD
OTHER DEFENSE	1112 (30	1812 (30	FOR CUR	4012	(1812	COL D -	1042	1112	1812	FOR CUR

 FIGURE 7-5 CONTINUED
 7-38

DEPARTMENT OF THE NAVY
 COMPUTATIONS FOR REPORT ON REIMBURSABLE TRANSACTIONS BY SOURCE

=====										
	BAL AS OF 1 OCT		NEW ORDERS AND REIMBURSEMENTS					BAL AS OF EOP		
DESCRIPTION	REIMB RECEIV	UNFILLED CUSTOMER ORDERS	TOTAL REIMB ANTIC E+F+G=D	REIMB EARNED	CHG IN UNFILLED CUSTOMER ORDERS	ANTIC ORDERS FOR REST OF YEAR	REIMB. COLLECT.	REIMB RECEIV	UNFILLED CUSTOMER ORDERS	CUMUL ORDERS FROM INCEPT
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
ACCOUNTS-AUTOMATIC (98)	SEPT BAL OF PRIOR YEAR) + 1122 (30 SEPT BAL OF PRIOR YEAR)	SEPT BAL OF PRIOR YEAR) - 4012 (30 SEPT BAL OF PRIOR YEAR)	AP-YR ALL MONTHLY RPTS EXC SEP 9712 (END OF PERIOD) FOR CUR AP-YR SEPT RPT & IMMED. PRIOR & EXPIRED AP-YRS 1812 (END OF PERIOD) - 1812 (30 SEPT BAL OF PRIOR YEAR)	(END OF PERIOD) - 4012 (30 SEPT BAL OF PRIOR YEAR)	(END OF PERIOD) - 4012 (END OF PERIOD)) -(1812 (30 SEPT BAL OF PRIOR YEAR) - 4012 (30 SEPT BAL OF PRIOR YEAR))	(COL E + COL F)	(END OF PERIOD) - 1042 (30 SEPT BAL OF PRIOR YEAR)	(END OF PERIOD) + 1122 (END OF PERIOD)	(END OF PERIOD) - 4012 (END OF PERIOD)	AP-YR ALL MONTHLY RPTS EXC SEP 9712 (END OF PERIOD) FOR CUR AP-YR SEPT RPT & IMMED. PRIOR & EXPIRED AP-YRS 1812 (END OF PERIOD)
OTHER DEFENSE ACCOUNTS-OTHER (96)	1152 (30 SEPT BAL OF PRIOR YEAR) + 1162 (30 SEPT BAL OF PRIOR YEAR)	N/A	FOR CUR AP-YR ALL MONTHLY RPTS EXC SEP 9722 (END OF PERIOD) FOR CUR AP-YR SEPT RPT & IMMED. PRIOR & EXPIRED AP-YRS 4022	4022 (END OF PERIOD) - 4022 (30 SEPT BAL OF PRIOR YEAR)	N/A	COL D - (COL E + COL F)	1052 (END OF PERIOD) - 1052 (30 SEPT BAL OF PRIOR YEAR)	1152 (END OF PERIOD) + 1162 (END OF PERIOD)	N/A	FOR CUR AP-YR ALL MONTHLY RPTS EXC SEP 9722 (END OF PERIOD) FOR CUR AP-YR SEPT RPT & IMMED. PRIOR & EXPIRED AP-YRS 4022

 FIGURE 7-5 CONTINUED
 7-39

DEPARTMENT OF THE NAVY
 COMPUTATIONS FOR REPORT ON REIMBURSABLE TRANSACTIONS BY SOURCE

	BAL AS OF 1 OCT		NEW ORDERS AND REIMBURSEMENTS					BAL AS OF EOP		
DESCRIPTION	REIMB RECEIV	UNFILLED CUSTOMER ORDERS	TOTAL REIMB ANTIC E+F+G+D	REIMB EARNED	CHG IN UNFILLED CUSTOMER ORDERS	ANTIC ORDERS FOR REST OF YEAR	REIMB. COLLECT.	REIMB RECEIV	UNFILLED CUSTOMER ORDERS	CUMUL ORDERS FROM INCEPT
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
			(END OF PERIOD) - 4022 (30 SEPT BAL OF PRIOR YEAR)							(END OF PERIOD)
TOTAL OTHER DEFENSE ACCOUNTS	ADD	ADD	ADD	ADD	ADD	ADD	ADD	ADD	ADD	ADD
OTHER NON-DEFENSE ACCOUNTS-AUTOMATIC (99)	1117 (30 SEPT BAL OF PRIOR YEAR) + 1127 (30 SEPT BAL OF PRIOR YEAR)	1817 (30 SEPT BAL OF PRIOR YEAR) - 4017 (30 SEPT BAL OF PRIOR YEAR)	FOR CUR AP-YR ALL MONTHLY RPTS EXC SEP 9717 (END OF PERIOD) FOR CUR AP-YR SEPT RPT & IMMED. PRIOR & EXPIRED AP-YRS 1817 (END OF PERIOD) - 1817 (30 SEPT BAL OF PRIOR YEAR)	4017 (END OF PERIOD) - 4017 (30 SEPT BAL OF PRIOR YEAR)	(1817 (END OF PERIOD) - 4017 (END OF PERIOD)) - (1817 (30 SEPT BAL OF PRIOR YEAR) + 4017 (30 SEPT BAL OF PRIOR YEAR))	COL D - (COL E + COL F)	1047 (END OF PERIOD) - 1047 (30 SEPT BAL OF PRIOR YEAR)	1117 (END OF PERIOD) + 1127 (END OF PERIOD)	1817 (END OF PERIOD) - 4017 (END OF PERIOD)	FOR CUR AP-YR ALL MONTHLY RPTS EXC SEP 9717 (END OF PERIOD) FOR CUR AP-YR SEPT RPT & IMMED. PRIOR & EXPIRED AP-YRS 1817 (END OF PERIOD)
OTHER NON-DEFENSE ACCOUNTS-OTHER (96)	1157 (30 SEPT BAL OF PRIOR YEAR) +	N/A	FOR CUR AP-YR ALL MONTHLY	4027 (END OF PERIOD) - 4027	N/A	COL D - (COL E + COL F)	1057 (END OF PERIOD) - 1057	1157 (END OF PERIOD) + 1167	N/A	FOR CUR AP-YR ALL MONTHLY

 FIGURE 7-5 CONTINUED
 7-40

DEPARTMENT OF THE NAVY
COMPUTATIONS FOR REPORT ON REIMBURSABLE TRANSACTIONS BY SOURCE

=====										
	BAL AS OF 1 OCT		NEW ORDERS AND REIMBURSEMENTS					BAL AS OF EOP		
DESCRIPTION	REIMB RECEIV	UNFILLED CUSTOMER ORDERS	TOTAL REIMB ANTIC E+F+G=D	REIMB EARNED	CHG IN UNFILLED CUSTOMER ORDERS	ANTIC ORDERS FOR REST OF YEAR	REIMB. COLLECT.	REIMB RECEIV	UNFILLED CUSTOMER ORDERS	CUMUL ORDERS FROM INCEPT
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
	1167 (30 SEPT BAL OF PRIOR YEAR)		RPTS EXC SEP 9727 (END OF PERIOD) FOR CUR AP-YR SEPT RPT & IMMED. PRIOR & EXPIRED AP-YRS 4027 (END OF PERIOD) - 4027 (30 SEPT BAL OF PRIOR YEAR)	(30 SEPT BAL OF PRIOR YEAR)			(30 SEPT BAL OF PRIOR YEAR)	(30 SEPT BAL OF PRIOR YEAR)		RPTS EXC SEP 9727 (END OF PERIOD) FOR CUR AP-YR SEPT RPT & IMMED. PRIOR & EXPIRED AP-YRS 4027 (END OF PERIOD)
TOTAL OTHER NON-DEFENSE ACCOUNTS	ADD	ADD	ADD	ADD	ADD	ADD	ADD	ADD	ADD	ADD
INTRAFUND-AUTOMATIC	1111 (30 SEPT BAL OF PRIOR YEAR) + 1121 (30 SEPT BAL OF PRIOR YEAR)	1811 (30 SEPT BAL OF PRIOR YEAR) - 4011 (30 SEPT BAL OF PRIOR YEAR)	FOR CUR AP-YR ALL MONTHLY RPTS EXC SEP 9711 (END OF PERIOD) FOR CUR AP-YR SEPT RPT & IMMED. PRIOR & EXPIRED AP-YRS 1811	4011 (END OF PERIOD) - 4011 (30 SEPT BAL OF PRIOR YEAR)	(1811 (END OF PERIOD) - 4011 (END OF PERIOD)) - (1811 (30 SEPT BAL OF PRIOR YEAR) - 4011 (30 SEPT BAL OF PRIOR YEAR))	COL D - (COL E + COL F)	1041 (END OF PERIOD) - 1041 (30 SEPT BAL OF PRIOR YEAR)	1111 (END OF PERIOD) + 1121 (END OF PERIOD)	1811 (END OF PERIOD) - 4011 (END OF PERIOD)	FOR CUR AP-YR ALL MONTHLY RPTS EXC SEP 9711 (END OF PERIOD) FOR CUR AP-YR SEPT RPT & IMMED. PRIOR & EXPIRED AP-YRS 1811

FIGURE 7-5 CONTINUED
7-41

DEPARTMENT OF THE NAVY
COMPUTATIONS FOR REPORT ON REIMBURSABLE TRANSACTIONS BY SOURCE

BAL AS OF 1 OCT			NEW ORDERS AND REIMBURSEMENTS					BAL AS OF EOP		
DESCRIPTION	REIMB RECEIV	UNFILLED CUSTOMER ORDERS	TOTAL REIMB ANTIC E+F+G=D	REIMB EARNED	CHG IN UNFILLED CUSTOMER ORDERS	ANTIC ORDERS FOR REST OF YEAR	REIMB. COLLECT.	REIMB RECEIV	UNFILLED CUSTOMER ORDERS	CUMUL ORDERS FROM INCEPT
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
			(END OF PERIOD) - 1811 (30 SEPT BAL OF PRIOR YEAR)							(END OF PERIOD)
INTRAFUND-OTHER (96)	1151 (30 SEPT BAL OF PRIOR YEAR) + 1161 (30 SEPT BAL OF PRIOR YEAR)	N/A	FOR CUR AP-YR ALL MONTHLY RPTS EXC SEP 9721 (END OF PERIOD) FOR CUR AP-YR SEPT RPT & IMMED. PRIOR & EXPIRED AP-YRS 4021 (END OF PERIOD) - 4021 (30 SEPT BAL OF PRIOR YEAR)	4021 (END OF PERIOD) - 4021 (30 SEPT BAL OF PRIOR YEAR)	N/A	COL D - (COL E + COL F)	1051 (END OF PERIOD) - 1051 (30 SEPT BAL OF PRIOR YEAR)	1151 (END OF PERIOD) + 1161 (END OF PERIOD)	N/A	FOR CUR AP-YR ALL MONTHLY RPTS EXC SEP 9721 (END OF PERIOD) FOR CUR AP-YR SEPT RPT & IMMED. PRIOR & EXPIRED AP-YRS 4021 (END OF PERIOD)
TOTAL INTRAFUND	ADD	ADD	ADD	ADD	ADD	ADD	ADD	ADD	ADD	ADD
UNDISTRIBUTED COLLECTIONS	2910 (30 SEPT BAL OF PRIOR YEAR) (X -1)	N/A	N/A	N/A	N/A	N/A	2910 (END OF PERIOD) - 2910 (30 SEPT	2910 (END OF PERIOD) (X -1)	N/A	N/A

FIGURE 7-5 CONTINUED

FIGURE 7-5 CONTINUED
7-43

DEPARTMENT OF THE NAVY
COMPUTATIONS FOR REPORT ON REIMBURSABLE TRANSACTIONS BY SOURCE

=====										
	BAL AS OF 1 OCT		NEW ORDERS AND REIMBURSEMENTS					BAL AS OF EOP		
DESCRIPTION	REIMB RECEIV	UNFILLED CUSTOMER ORDERS	TOTAL REIMB ANTIC E+F+G=D	REIMB EARNED	CHG IN UNFILLED CUSTOMER ORDERS	ANTIC ORDERS FOR REST OF YEAR	REIMB. COLLECT.	REIMB RECEIV	UNFILLED CUSTOMER ORDERS	CUMUL ORDERS FROM INCEPT
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
	YEAR) +	YEAR)) +	(END OF	YEAR)) +	(END OF		YEAR)) +	(END OF	(END OF	(END OF
1213 (30	1213 (30	(1816(30	PERIOD)	(4016	PERIOD)		(1444	PERIOD)	PERIOD)	PERIOD)
SEPT BAL	SEPT BAL	SEPT BAL	- 1811	(END OF	- 4013		(END OF	+ 1224	- 4017	+ 1812
OF PRIOR	OF PRIOR	OF PRIOR	(30 SEPT	PERIOD)	(END OF		PERIOD)	(END OF	(END OF	(END OF
YEAR) +	YEAR) -	YEAR) -	BAL OF	- 4016	PERIOD))		- 1444	PERIOD)	PERIOD))	PERIOD)
1223 (30	4016(30	4016(30	PRIOR	(30 SEPT	- (1813		(30 SEPT	+ 1117		+ 1813
SEPT BAL	SEPT BAL	SEPT BAL	YEAR)) +	BAL OF	(30 SEPT		BAL OF	(END OF		(END OF
OF PRIOR	OF PRIOR	OF PRIOR	(1812	PRIOR	BAL OF		PRIOR	PERIOD)		PERIOD)
YEAR) +	YEAR)) +	YEAR)) +	(END OF	YEAR)) +	PRIOR		YEAR)) +	+ 1127 (+ 1814
1214 (30	(1817(30	(1817(30	PERIOD)	(4017	YEAR) -		(1446	END OF		(END OF
SEPT BAL	SEPT BAL	SEPT BAL	- 1812	(END OF	4013 (30		(END OF	PERIOD)		PERIOD)
OF PRIOR	OF PRIOR	OF PRIOR	(30 SEPT	PERIOD)	SEPT BAL		- 1446			+ 1816
YEAR) +	YEAR) -	YEAR) -	BAL OF	- 4017	OF PRIOR		(30 SEPT			(END OF
1224 (30	4017(30	4017(30	PRIOR	(30 SEPT	YEAR)) +		BAL OF			PERIOD)
SEPT BAL	SEPT BAL	SEPT BAL	YEAR)) +	BAL OF	(1814		PRIOR			+ 1817
OF PRIOR	OF PRIOR	OF PRIOR	(1813	PRIOR	(END OF		YEAR)) +			(END OF
YEAR) +	YEAR))	YEAR))	(END OF	YEAR))	PERIOD)		(1447			PERIOD)
1117 (30			PERIOD)		- 4014		(END OF			
SEPT BAL			- 1813		(END OF		PERIOD)			
OF PRIOR			(30 SEPT		PERIOD))		- (1814			
YEAR) +			BAL OF		(30 SEPT		(30 SEPT			
1127 (30			PRIOR		BAL OF		BAL OF			
SEPT BAL			YEAR)) +		PRIOR		PRIOR			
OF PRIOR			(1814		YEAR) -		YEAR))			
YEAR)			(END OF		4014 (30					
			PERIOD)		SEPT BAL					
			- 1814		OF PRIOR					
			(30 SEPT		YEAR)) +					
			BAL OF		(1816					
			PRIOR		(END OF					
			YEAR)) +		PERIOD)					
			(1816		- 4016					
			(END OF		(END OF					
			PERIOD)		PERIOD))					
			- 1816		- 1816					
			(30 SEPT		(30 SEPT					
			BAL OF		BAL OF					
			PRIOR		PRIOR					
			YEAR)) +		PRIOR					

FIGURE 7-5 CONTINUED
7-44

DEPARTMENT OF THE NAVY
COMPUTATIONS FOR REPORT ON REIMBURSABLE TRANSACTIONS BY SOURCE

=====										
BAL AS OF 1 OCT			NEW ORDERS AND REIMBURSEMENTS					BAL AS OF EOP		
DESCRIPTION	REIMB RECEIV	UNFILED CUSTOMER ORDERS	TOTAL REIMB ANTIC E.F.O.-7	REIMB EARNED	CHG IN UNFILED CUSTOMER ORDERS	ANTIC ORDERS FOR REST OF YEAR	REIMB. COLLECT.	REIMB RECEIV	UNFILED CUSTOMER ORDERS	CUMUL ORDERS FROM INCEPT
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
			(1817 (END OF PERIOD) - 1817 (30 SEPT BAL OF PRIOR YEAR))		YEAR) - 4016 (30 SEPT BAL OF PRIOR YEAR)) + (1817 (END OF PERIOD) - 4017 (END OF PERIOD)) - 1817 (30 SEPT BAL OF PRIOR YEAR) - 4017 (30 SEPT BAL OF PRIOR YEAR))					
=====										

DEPARTMENT OF THE NAVY
FISCAL YEAR: 19**
PERIOD COVERED: 1 OCT - 31 OCT

REPORT ON REIMBURSEMENTS
(IN THOUSANDS)

APPROPRIATION:
RESEARCH DEVELOPMENT TEST AND
EVALUATION NAVY 17*/1319

BALANCE AS OF 1 OCT		NEW ORDERS AND REIMBURSEMENTS					BALANCE AS OF EOP			
DESCRIPTION	REIMB RECEIV	UNFILLED CUSTOMER ORDERS	TOTAL REIMB ANTIC	REIMB EARNED	CHANGE IN UNFILLED CUSTOMER ORDERS	ANTIC ORDERS FOR REST OF YEAR	REIMBMENTS COLLECTED	REIMB RECEIV	UNFILLED CUSTOMER ORDERS	CUMULATIVE ORDERS FRM INCEPTION
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
NON-FEDERAL SOURCES										
AUTOMATIC			1,350	3	87	1,260		3	87	1,350
OTHER			1,000			1,000				1,000
TOTAL NON-FEDERAL			2,350	3	87	2,260		3	87	2,350
TRUST FUND ACCOUNTS										
FMS-AUTOMATIC			253			253				253
FMS-OTHER										
MISC-AUTOMATIC										
MISC-OTHER										
TOTAL TRUST ACCTS			253			253				253
OFF-BUDGET FED AGEN										
AUTOMATIC										
OTHER										
TOTAL OFF-BUDGET										
OTHER DEFENSE ACCTS										
AUTOMATIC			142,730	874	17,520	124,336		874	17,520	142,730
OTHER			1,350			1,350				1,350
TOTAL OTHER DEF			144,080	874	17,520	125,686		874	17,520	144,080
OTHER NON-DEF ACCTS										
AUTOMATIC			2,697		1	2,696			1	2,697
OTHER										
TOTAL OTH NON-DEF			2,697		1	2,696			1	2,697

FIGURE 7-6 CONTINUED
7-46

DEPARTMENT OF THE NAVY

FISCAL YEAR: 19**

PERIOD COVERED: 1 OCT - 31 OCT

REPORT ON REIMBURSEMENTS
(IN THOUSANDS)

APPROPRIATION:

RESEARCH DEVELOPMENT TEST AND
EVALUATION NAVY 17*/1319

BALANCE AS OF 1 OCT		NEW ORDERS AND REIMBURSEMENTS					BALANCE AS OF EOP			
DESCRIPTION	REIMB RECEIV	UNFILLED CUSTOMER ORDERS	TOTAL REIMB ANTIC	REIMB EARNED	CHANGE IN UNFILLED CUSTOMER ORDERS	ANTIC ORDERS FOR REST OF YEAR	REIMBMENTS COLLECTED	REIMB RECEIV	UNFILLED CUSTOMER ORDERS	CUMULATIVE ORDERS FRM INCEPTION
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
INTRAFUND AUTOMATIC OTHER			103,970 1,650	513	33,291	70,166 1,650		513	33,291	103,970 1,650
TOTAL INTRAFUND			105,620	513	33,291	71,816		513	33,291	105,620
UNDIST COLLECTIONS							36	-36		
TOTAL FY 84/85			255,000	1,390	50,898	202,712	36	1,354	50,898	255,000
TOTAL AUTOMATIC UNEARNED REVENUE			251,000	1,390	50,898	198,712	36	1,390	50,898	251,000
	DD 1176 SS LINE 11B1	DD 1176 SS LINE 11B3	DD 1176 LINE 3	DD 1176 LINE 3A	DD 1176 LINE 3B	DD 1176 LINE 3C	DD 1176 LINE 14B	DD 1176 LINE 13B1	DD 1176 LINE 13B3	DD 1176 LINE 3 PYS + LINE 3CY

COMPUTATIONS FOR APPROPRIATION STATUS BY FISCAL YEAR PROGRAM AND SUBACCOUNT AND PROGRAM ELEMENT

APPROPRIATION TITLE AND SYMBOL: RESEARCH DEVELOPMENT TEST AND EVALUATION NAVY (17*/1319)

FISCAL YEAR PROGRAM ACTIVITY AND/OR PROJECT	FROM INCEPTION	CURRENT FY	APPOR- TIONED OR AVAILABLE FOR OB- LIGATION TO END OF QUARTER	OBLIGA- TION TRANS- ACTIONS IN CURRENT FY	GROSS UNPAID OBLIGA- TIONS BROUGHT FORWARD/ TRANSFER	GROSS DISB. IN CURRENT FISCAL YEAR	GROSS UNPAID OBLIGA- TIONS END OF PERIOD (E+F-G)	TOTAL UNOBLIGA- TED BALANCE	COMMIT- MENTS OUTSTAND- ING
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
DIRECT SH-BUD-ACT GRAND TOTAL (SUBTRACT BA9 PE90 UNFUNDED WHEN PERFORMING CALCULATIONS FOR THIS LINE ITEM)	FOR UNEXPIRED AP-YR ONLY 1021 (END OF PERIOD) + 1022 (END OF PERIOD)	FOR UNEXPIRED AP-YR ONLY 1021 (END OF PERIOD) + 1022 (END OF PERIOD) - 3231 (30 SEPT BAL OF PRIOR YEAR) - 3310 (30 SEPT BAL OF PRIOR YEAR)	FOR EXPIRED AP-YR ONLY 3231 (END OF PERIOD) + 3310 (END OF PERIOD) - 3231 (30 SEPT BAL OF PRIOR YEAR) - 3231 (30 SEPT BAL OF PRIOR YEAR) - 3310 (30 SEPT BAL OF PRIOR YEAR) FOR UNEXPIRED AP-YR ONLY 1021 (END OF PERIOD) - 3231 (30 SEPT BAL OF PRIOR YEAR) - 3310 (30 SEPT BAL OF PRIOR YEAR)	3231 (END OF PERIOD) + 3310 (END OF PERIOD) - 3231 (30 SEPT BAL OF PRIOR YEAR) - 3310 (30 SEPT BAL OF PRIOR YEAR)	FOR IMMEDIATE PRIOR AP-YR & EXPIRED AP-YR ONLY 3231 (30 SEPT BAL OF PRIOR YEAR) + 3310 (30 SEPT BAL OF PRIOR YEAR) - 1061 (30 SEPT BAL OF PRIOR YEAR) FOR SEPT OF LAPSING AP-YR ONLY 3231 (END OF PERIOD) + 3310 (END OF PERIOD) - 1061 (END OF PERIOD) -	1061 (END OF PERIOD) - 1061 (30 SEPT BAL OF PRIOR YEAR)	3231 (END OF PERIOD) + 3310 (END OF PERIOD) - 1061 (END OF PERIOD) FOR SEPT OF LAPSING AP-YR ONLY VALUE = 0	FOR UNEXPIRED AP-YR ONLY 1021 (END OF PERIOD) + 1022 (END OF PERIOD) - 3231 (END OF PERIOD) - 3310 (END OF PERIOD)	3221 (END OF PERIOD)

DEPARTMENT OF THE NAVY

COMPUTATIONS FOR APPROPRIATION STATUS BY FISCAL YEAR PROGRAM AND SUBACCOUNT AND PROGRAM ELEMENT

APPROPRIATION TITLE AND SYMBOL: RESEARCH DEVELOPMENT TEST AND EVALUATION NAVY (17*/1319)

FISCAL YEAR PROGRAM ACTIVITY AND/OR PROJECT	FROM INCEPTION	CURRENT FY	APPOR- TIONED OR AVAILABLE FOR OB- LIGATION TO END OF QUARTER	OBLIGA- TION TRANS- ACTIONS IN CURRENT FY	GROSS UNPAID OBLIGA- TIONS BROUGHT FORWARD/ TRANSFER	GROSS DISB. IN CURRENT FISCAL YEAR	GROSS UNPAID OBLIGA- TIONS END OF PERIOD (E+F-G)	TOTAL UNOBLIGA- TED BALANCE	COMMIT- MENTS OUTSTAND- ING
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
			YEAR)		3231 (30 SEPT BAL OF PRIOR YEAR) - 3310 (30 SEPT BAL OF PRIOR YEAR) + 1061 (30 SEPT BAL OF PRIOR YEAR)				
UNIDENTIFIED*	*	*	*	*	*	*	*	*	*
ANTICIPATED PROGRAM REDUCTIONS	FOR UNEXPIRED AP-YR ONLY 3031 (END OF PERIOD) + 3032 (END OF PERIOD)	FOR UNEXPIRED AP-YR ONLY 3031 (END OF PERIOD) + 3032 (END OF PERIOD)	FOR UNEXPIRED AP-YR ONLY 3031 (END OF PERIOD) + 3032 (END OF PERIOD)	N/A	N/A	N/A	N/A	FOR UNEXPIRED AP-YR ONLY 3031 (END OF PERIOD) + 3032 (END OF PERIOD)	N/A
DIRECT GRAND TOTAL	ADD	ADD	ADD	ADD	ADD	ADD	ADD	ADD	ADD
RESOURCES RESERVED FOR	FOR UNEXPIRED AP-YR ONLY	FOR UNEXPIRED AP-YR ONLY	N/A	N/A	N/A	N/A	N/A	FOR UNEXPIRED AP-YR ONLY	N/A

FIGURE 7-7 CONTINUED
7-49

COMPUTATIONS FOR APPROPRIATION STATUS BY FISCAL YEAR PROGRAM AND SUBACCOUNT AND PROGRAM ELEMENT

APPROPRIATION TITLE AND SYMBOL: RESEARCH DEVELOPMENT TEST AND EVALUATION NAVY (17*/1319)

FISCAL YEAR PROGRAM ACTIVITY AND/OR PROJECT	FROM INCEPTION	CURRENT FY	APPOR- TIONED OR AVAILABLE FOR OB- LIGATION TO END OF QUARTER	OBLIGA- TION TRANS- ACTIONS IN CURRENT FY	GROSS UNPAID OBLIGA- TIONS BROUGHT FORWARD/ TRANSFER	GROSS DISB. IN CURRENT FISCAL YEAR	GROSS UNPAID OBLIGA- TIONS END OF PERIOD (E+F-G)	TOTAL UNOBLIGA- TED BALANCE	COMMIT- MENTS OUTSTAND- ING
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
FINANCING SUBSEQUENT YEAR PROGRAM	3010 (END OF PERIOD)	3010 (END OF PERIOD)						3010 (END OF PERIOD)	
UNALLOCATED APPORTIONMENT	N/A	N/A	FOR UNEXPIRED AP-YR ONLY 1022 (END OF PERIOD)	N/A	N/A	N/A	N/A	N/A	N/A
REIMBURSABLE	FOR CUR AP-YR ALL MONTHLY RPTS EXCPT SEPTEMBER 9751 (END OF PERIOD) + 1021 (END OF PERIOD) FOR CUR AP-YR SEPT RPT AND IMMEDIATE PRIOR & EXPIRED AP-YR 1810 (END OF PERIOD) + 4020 (END	FOR CUR AP-YR ALL MONTHLY RPTS EXCPT SEPTEMBER 9751 (END OF PERIOD) + 1021 (END OF PERIOD) FOR CUR AP-YR SEPT RPT ONLY 1810 (END OF PERIOD) + 4020 (END OF PERIOD) FOR IMMEDIATE	FOR CUR AP-YR ONLY 1810 (END OF PERIOD) + 1021 (END OF PERIOD) FOR IMMEDIATE PRIOR AP-YR ONLY 1810 (END OF PERIOD) + 1862 (END OF PERIOD) - 3231 (30 SEPT BAL OF PRIOR	3231 (END OF PERIOD) + 3232 (END OF PERIOD) + 3310 (END OF PERIOD) + 3320 (END OF PERIOD) - 3231 (30 SEPT BAL OF PRIOR YEAR) + 3310 (30 SEPT BAL OF PRIOR YEAR) - 3232 (30 SEPT BAL OF PRIOR YEAR) - 3320 (30 SEPT BAL	FOR IMMEDIATE PRIOR & EXPIRED AP-YR ONLY 3231 (30 SEPT BAL OF PRIOR YEAR) + 3310 (30 SEPT BAL OF PRIOR YEAR) + 3320 (30 SEPT BAL	1061 (END OF PERIOD) - 1061 (30 SEPT BAL OF PRIOR YEAR)	3231 (END OF PERIOD) + 3232 (END OF PERIOD) + 3310 (END OF PERIOD) + 3320 (END OF PERIOD) - 1061 (END PF PERIOD) FOR SEPT OF LAPSING AP-YR ONLY VALUE = 0	FOR CUR AP-YR ALL MONTHLY RPTS EXCPT SEPTEMBER 9751 (END OF PERIOD) + 1021 (END OF PERIOD) - 3231 (END OF PERIOD) - 3232 (END OF PERIOD) - 3310 (END OF PERIOD) - 3320 (END OF PERIOD)	3221 (END OF PERIOD) + 3222 (END OF PERIOD)

FIGURE 7-7 CONTINUED
7-50

APPROPRIATION TITLE AND SYMBOL: RESEARCH DEVELOPMENT TEST AND EVALUATION NAVY (17*/1319)

FISCAL YEAR PROGRAM ACTIVITY AND/OR PROJECT	FROM INCEPTION	CURRENT FY	APPOR- TIONED OR AVAILABLE FOR OB- LIGATION TO END OF QUARTER	OBLIGA- TION TRANS- ACTIONS IN CURRENT FY	GROSS UNPAID OBLIGA- TIONS BROUGHT FORWARD/ TRANSFER	GROSS DISB. IN CURRENT FISCAL YEAR	GROSS UNPAID OBLIGA- TIONS END OF PERIOD (E+F-G)	TOTAL UNOBLIGA- TED BALANCE	COMMIT- MENTS OUTSTAND- ING
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	OF PERIOD) - 4023 (END OF PERIOD)	PRIOR AP-YR ONLY 1810 (END PF PERIOD) + 4020 (END OF PERIOD) - 3231 (30 SEPT BAL OF PRIOR YEAR) - 3232 (30 SEPT BAL OF PRIOR YEAR) - 3310 (30 SEPT BAL OF PRIOR YEAR) - 3320 (30 SEPT BAL OF PRIOR YEAR) - 4023 (30 SEPT BAL OF PRIOR YEAR) FOR EXPIRED AP-YR ONLY (UNFUNDED ONLY) 3231 (END OF PERIOD) + 3310 (END OF PERIOD) -	YEAR) - 3232 (30 SEPT BAL OF PRIOR YEAR) - 3310 (30 SEPT BAL OF PRIOR YEAR) - 3320 (30 SEPT BAL OF PRIOR YEAR) - 4023 (30 SEPT BAL OF PRIOR YEAR) FOR EXPIRED AP-YR ONLY (UNFUNDED ONLY) 3231 (END OF PERIOD) + 3310 (END OF PERIOD) -	3310 (30 SEPT BAL OF PRIOR YEAR) - 3320 (30 SEPT BAL OF PRIOR YEAR) -	OF PRIOR YEAR) - 1061 (30 SEPT BAL OF PRIOR YEAR) FOR SEPT OF LAPSING AP-YR ONLY 3231 (END OF PERIOD) + 3232 (END OF PERIOD) + 3310 (END OF PERIOD) + 3320 (END OF PERIOD) - 1061 (END OF PERIOD) - 3231 (30 SEPT BAL OF PRIOR YEAR) - 3232 (30 SEPT BAL			FOR CUR AP-YR SEPT RPT AND IMMEDIATE PRIOR AP-YR ONLY 1810 (END OF PERIOD) + 4020 (END OF PERIOD) - 3231 (END OF PERIOD) - 3232 (END OF PERIOD) - 3310 (END OF PERIOD) - 3320 (END OF PERIOD)	

FIGURE 7-7 CONTINUED
7-51

COMPUTATIONS FOR APPROPRIATION STATUS BY FISCAL YEAR PROGRAM AND SUBACCOUNT AND PROGRAM ELEMENT

APPROPRIATION TITLE AND SYMBOL: RESEARCH DEVELOPMENT TEST AND EVALUATION NAVY (17*/1319)

FISCAL YEAR PROGRAM ACTIVITY AND/OR PROJECT	FROM INCEPTION	CURRENT FY	APPOR- TIONED OR AVAILABLE FOR OB- LIGATION TO END OF QUARTER	OBLIGA- TION TRANS- ACTIONS IN CURRENT FY	GROSS UNPAID OBLIGA- TIONS BROUGHT FORWARD/ TRANSFER	GROSS DISB. IN CURRENT FISCAL YEAR	GROSS UNPAID OBLIGA- TIONS END OF PERIOD (E+F-G)	TOTAL UNOBLIGA- TED BALANCE	COMMIT- MENTS OUTSTAND- ING
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
			3231 (30 SEPT BAL OF PRIOR YEAR) -		OF PRIOR YEAR) -				
			3310 (30 SEPT BAL OF PRIOR YEAR) -		3310 (30 SEPT BAL OF PRIOR YEAR) -				
					3320 (30 SEPT BAL OF PRIOR YEAR) -				
					1061 (30 SEPT BAL OF PRIOR YEAR)				
UNDISTRIBUTED BALANCE	N/A	N/A	FOR EXPIRED AP-YR ONLY (DIRECT & UNFUNDED) 2980 (30 SEPT BAL OF PRIOR YEAR) +	N/A	N/A	N/A	N/A	N/A	N/A
			3031 (30 SEPT BAL OF PRIOR YEAR) +						

FIGURE 7-7 CONTINUED
7-52

COMPUTATIONS FOR APPROPRIATION STATUS BY FISCAL YEAR PROGRAM AND SUBACCOUNT AND PROGRAM ELEMENT

APPROPRIATION TITLE AND SYMBOL: RESEARCH DEVELOPMENT TEST AND EVALUATION NAVY (17*/1319)

FISCAL YEAR PROGRAM ACTIVITY AND/OR PROJECT	FROM INCEPTION	CURRENT FY	APPOR- TIONED OR AVAILABLE FOR OB- LIGATION TO END OF QUARTER	OBLIGA- TION TRANS- ACTIONS IN CURRENT FY	GROSS UNPAID OBLIGA- TIONS BROUGHT FORWARD/ TRANSFER	GROSS DISB. IN CURRENT FISCAL YEAR	GROSS UNPAID OBLIGA- TIONS END OF PERIOD (E+F-G)	TOTAL UNOBLIGA- TED BALANCE	COMMIT- MENTS OUTSTAND- ING
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
			3032 (30 SEPT BAL OF PRIOR YEAR) +						
			3041 (30 SEPT BAL OF PRIOR YEAR) +						
			3042 (30 SEPT BAL OF PRIOR YEAR) +						
			3110 (30 SEPT BAL OF PRIOR YEAR) +						
			3211 (30 SEPT BAL OF PRIOR YEAR)						
AP-YR GRAND TOTAL	ADD ALL ABOVE TOTALS	ADD ALL ABOVE TOTALS	ADD ALL ABOVE TOTALS	ADD ALL ABOVE TOTALS	ADD ALL ABOVE TOTALS	ADD ALL ABOVE TOTALS	ADD ALL ABOVE TOTALS	ADD ALL ABOVE TOTALS	ADD ALL ABOVE TOTALS

FIGURE 7-7 CONTINUED
7-53

* CALCULATIONS FOR THIS LINE ARE IDENTICAL TO THOSE FOR THE DIRECT 'SH-BUD-ACT GRAND TOTAL' LINE. RECORDS WHICH WOULD OTHERWISE QUALIFY FOR THE THE 'DIRECT SH-BUD-ACT GRAND TOTAL' LINE BUT HAVE AN INVALID BU-COM-OFF SH-BUD-ACT OR A SH-FY WHICH DOES NOT MATCH THE AP-YR WILL APPEAR ON THE 'UNIDENTIFIED' LINE.

PERIOD ENDING: 31 OCT 19**

DEPARTMENT OF THE NAVY
APPROPRIATION STATUS BY FISCAL YEAR PROGRAM AND SUBACCOUNT AND PROGRAM ELEMENT
(IN THOUSANDS OF DOLLARS)

PAGE ___ OF ___ PAGES

NAVMCOMPT FORM 2158

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APPROPRIATION TITLE AND SYMBOL: RESEARCH DEVELOPMENT TEST AND EVALUATION NAVY (17*/1319)

FISCAL YEAR PROGRAM ACTIVITY AND/OR PROJECT	PROGRAM DISTRIBUTION OF TOTAL AMOUNT AVAILABLE FOR OBLIGATION		APPOR- TIONED OR AVAILABLE FOR OB- LIGATION TO END OF QUARTER	OBLIGA- TION TRANS- ACTIONS IN CURRENT FY	GROSS UNPAID OBLIGA- TIONS BROUGHT FORWARD/ TRANSFER	GROSS DISB. IN CURRENT FISCAL YEAR	GROSS UNPAID OBLIGA- TIONS END OF PERIOD (E+F-G)	TOTAL UNOBLIGA- TED BALANCE	COMMIT- MENTS OUTSTAND- ING
	FROM INCEPTION	CURRENT FY							
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
DIRECT SH-BUD-ACT GRAND TOTAL	8,041,326	8,041,326	6,876,435	1,493,587	0	32,633	1,460,954	6,547,739	752,541
UNIDENTIFIED	0	0	0	0	0	73	-73	0	0
ANTICIPATED PROGRAM REDUCTIONS	-4,541,326	-4,541,326	-4,752,069	0	0	0	0	-4,541,326	0
DIRECT GRAND TOTAL	3,500,000	3,500,000	2,124,366	1,493,587	0	32,706	1,460,881	2,006,413	752,541
RSRCCS RSRVD FOR FIN SUBS YR PROG	0	0	0	0	0	0	0	0	0
UNALLOCATED APPORTIONMENT	0	0	1,375,634	0	0	0	0	0	0
REIMBURSABLE	255,000	255,000	56,288	29,983	0	309	29,674	225,017	1,174
UNDISTRIBUTED BALANCE	0	0	0	0	0	0	0	0	0
AP-YR GRAND TOTAL	3,755,000	3,755,000	3,556,288	1,523,571	0	33,015	1,490,555	2,231,429	753,715
DIRECT TRAVEL OBLIGATIONS				4,160					

FIGURE 7-8
7-54

CHAPTER 8

UNIFORM NAVY RDT&E,N ACCOUNTING CLASSIFICATION

<u>PAR.</u>		<u>PAGE</u>
800	GENERAL.	8-3
1.	ACCOUNTING CLASSIFICATION CODE.	8-3
2.	RELATIONSHIP TO REPORTING REQUIREMENTS	8-3
3.	DATA TO BE IDENTIFIED.	8-3

CHAPTER 8

UNIFORM NAVY RDT&E,N ACCOUNTING CLASSIFICATION

800 GENERAL.

1. ACCOUNTING CLASSIFICATION CODE. The nine coding elements of the Navy Accounting Classification Code will be used in a uniform manner to provide a common alpha-numeric data code to furnish both appropriation accounting and program information. This uniform code will use the existing Navy structure to the maximum extent to minimize conflicts with and disruption to existing reporting systems. The nine elements of the Navy accounting classification code are discussed in detail in the NAVCOMPT Manual, par. 021004 and will continue to be used.

2. RELATIONSHIP TO REPORTING REQUIREMENTS. The coding system specified herein will be capable of preserving accounting information across the full spectrum of the classification structures discussed in para. 205. Reporting at each organizational echelon will be selective. For example, the top echelon of RDT&E,N managers have determined that the appropriation accounting records will maintain data at the R&D project level in all categories. Similarly, using the system provided herein, managers at each echelon will be able to select the level of data suitable to their needs.

3. DATA TO BE IDENTIFIED. The following diagram of the accounting classification code shows the meaning of pertinent positions of the code:

ACCOUNTING CLASSIFICATION CODE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	17-1319	WIAE	000	01211	0	065872	2D	000000	03103 000 010 0
<u>Appropriation (1)</u>									
Service Designator (A)									
Fiscal Year (B)									
Appropriation Symbol (C)									
<u>Subhead (2)</u>									
Administering Office (A)									
Budget Activity (B)									
Program Element (C)									
<u>Object Class (3)</u>									
<u>Unit Identification Code (4)</u>									
Job Order/Participating Manager (A)									
Program Manager/Requiring Financial Manager (B)									
<u>Suballotment (5)</u>									
<u>Authorization Accounting</u>									
Activity/Financial Information Processing Center (6)									
<u>Transaction Type (7)</u>									
<u>Local Use (8)</u>									
<u>Cost Code (9)</u>									
RDTE Project (A)									
Local Use (B)									
Task (C)									
Local Use (D)									

NOTE: The complete Accounting Classification Code, consisting of nine coding elements in the order shown above, will be used on financial documents regardless of preprinted information on such documents. Positions of each coding element must be written in consecutive order without spaces, diagonals or other separations. Unused positions of any element are to be zero filled.

DESCRIPTION OF THE CODING ELEMENTS

(1) Appropriation:

- (A) Service Designator
- (B) Fiscal Year
- (C) Appropriation Symbol

(2) Subhead:

(A) Administering Office. A single digit code used to designate Administering Offices:

<u>Code</u>	<u>Command</u>
3	SSPO
4	NAVAIRSYSCOM
5	SPAWARSYSCOM
8	NAVSEASYSYSCOM
9	NAVSUPSYSCOM
B	NAVMEDRSCHDEVCOM
K	NAVFACENGCOM
M	MARCORPS
W	OCNR

(B) Budget Activity. The six budget activities shall be designated by a single numeral in the sequence shown in the President's Budget schedules (1 through 6). However, a nine will be used in this position to identify the reimbursable subheads, when used.

<u>Code</u>	<u>Title</u>
1	Technology Base
2	Advance Technology Developments
3	Strategic Programs
4	Tactical Programs
5	Intelligence and Communications
6	Defense-Wide Support
9	Reimbursable Program

(C) Program Element. A two digit alpha/numeric code will be used to designate each program element in a budget activity. The Office of the Chief of Naval Research prescribes the program element symbols to administering offices prior to the beginning of the related fiscal year and when a new program element is established for funding during that fiscal year. Program Element Code AA will be used to identify actual cost of operating aircraft at test and evaluation activities. Program Element Code ZZ will be used to identify overhead transactions. Program element codes in the 91 thru 99 series will be used to designate categories of reimbursable work.

(3) Object Class. Three zeros except for transactions affecting international balance of payments which are coded by paying activities in accordance with NAVCOMPT Manual 027002. Also used for transactions for reimbursements citing the proper reimbursement source code in accordance with NAVCOMPT Manual 026100.

(4) Bureau Control Number.

(A) Job Order/Participating Manager. This field consists of 2 digits designated by the Administering Office.

(B) Program Manager/Requiring Financial Manager. This is a 3 digit field designated by the Administering Office.

(5) Suballotment. Normally not used under RDT&EN; insert a zero unless indicated otherwise in the operating budget.

(6) Authorization Accounting Activity/Financial Information Processing Center. The UIC of the activity performing accounting for the operating budget holder, preceded by a zero (6 digits).

(7) Transaction Type. Code prescribed in NAVCOMPT Manual 028003.

(8) Local Use.

(9) Cost Code.

(A) RDT&E Project. The accounting level below each RDT&E category for direct funds and special codes for overhead, and for reimbursable orders as shown below: (This is a five digit field, the first digit is reserved and will always be zero).

(a) Category 1. The last 4 digits of the 7 digit number (e.g., RR01101) prescribed by OCNR.

(b) Category 2. The 3rd, 4th, 6th and 7th digits of the 7 digit project number (e.g., RA11M17) prescribed by the Office of Naval Technology (ONT).

(c) Category 3, 4, 5 and 6. The last 4 digits of the 5 digit project number (e.g., W1608) prescribed by CNO.

(d) Overhead. The alpha "Z" followed by 3 zeros (Z000).

(e) Reimbursable. The alpha "R" followed by 3 zeros (R000).

(B) Local Use. 3 Digits.

(C) Task Area. Three positions designating the respective task area below each RDT&E project for Research (category 6.1) and Exploratory Development (category 6.2), or a comparable level of effort (i.e., the first level immediately below the RDT&E project) under other categories of funds.

(D) Local Use. 1 Digit.

CHAPTER 9

SPECIAL ACCOUNTING PROCEDURES AND EXCEPTIONS

<u>PAR.</u>		<u>PAGE</u>
900	GENERAL.	9-3
901	ACCOUNTING FOR UNDELIVERABLE TREASURY CHECKS.	9-3
	1. GENERAL.	9-3
	2. ACCOUNTING FOR DEPOSITS.	9-3
	3. REESTABLISHMENT OF OBLIGATIONS	9-4
	4. LIQUIDATION OF OBLIGATIONS	9-4
902	ACCOUNTING AND REPORTING FOR EXPENSES OF MATERIAL DISPOSAL AND PRODUCTION OF LUMBER AND TIMBER PRODUCTS	9-5
	1. GENERAL.	9-5
	2. REIMBURSEMENT ACCOUNTING	9-5
903	RECONCILIATION OF DISBURSEMENTS/ COLLECTIONS.	9-5
	1. GENERAL.	9-5
	2. RECONCILIATION PROCEDURES.	9-6
	3. RECONCILIATION RECORD.	9-6

<u>PAR.</u>		<u>PAGE</u>
904	REPORTING OF OBLIGATIONS BY OBJECT CLASS	9-7
	1. GENERAL.	9-7
	2. REPORTING.	9-7
905	ACCEPTANCE OF R&D ORDERS AT THE DEPARTMENTAL LEVEL	9-7
	1. GENERAL.	9-7
	2. GUIDANCE	9-7

CHAPTER 9

SPECIAL ACCOUNTING PROCEDURES AND EXCEPTIONS

900 GENERAL

One of the objectives in designing the appropriation control level accounting system is to obtain uniformity in appropriation accounting performed. It is recognized that peculiarities of operational techniques, requirements of management, and certain types of transactions may require special procedures or exceptions to some of the uniformly prescribed instructions. Accordingly, within the basic concept of the uniform system, exceptions considered necessary in the handling of details will be submitted to the Office of the Comptroller of the Navy for consideration; approved exceptions will be promulgated in this Handbook, or in NAVCOMPT Manual, Volume 6.

901 ACCOUNTING FOR UNDELIVERABLE TREASURY CHECKS

1. GENERAL. General Accounting Office regulations provide that checks drawn on the Treasury of the United States which cannot be delivered within a period of 6 months from the month of issue, and which are still due the payee, will be deposited for credit to the appropriation or fund originally charged. Coincident with the deposit, the liability or obligation is reestablished against the appropriation or fund credited and will remain until such time as payment can be effected.

2. ACCOUNTING FOR DEPOSITS. The amount of undeliverable checks deposited will be reported in Unfunded Reimbursement Detail Register 14 as a credit to functional account 98043 and the appropriation and budget activity originally charged. The administering office will include the amount of undeliverable checks in the breakdown of the total of unfunded accounts receivable. The entries required at the Budget Activity level to record the deposit of an undeliverable Treasury Check are as follows:

DR Account 1254 - Accounts Receivable - Other Than Automatic - Billed - Non-Federal Sources
CR Account 4024 - Income - Other Than Automatic - Non-Federal Sources
Source: Standard Form 1185

AND

DR Account 1054 - Funds Collected - Other Than Automatic -
Non-Federal Sources

CR Account 1254 - Accounts Receivable - Other Than
Automatic - Billed - Non-Federal
Sources

Source: Unfunded Reimbursements, Register 14

3. REESTABLISHMENT OF OBLIGATIONS. The undeliverable check items reported in Detail Register 14 will be supported by the Schedule of Undeliverable Checks for Credit to Government Accounts (Standard Form 1185). The Standard Form 1185 will be used as the authority for reestablishing the obligations against the appropriation, budget activity, program element and R&D project originally charged. The Standard Form 1185 will be filed to substantiate the outstanding obligations. The obligation will be against the administering offices operating budget. The entry to reestablish the obligation under the operating budget is as follows:

DR Account 3211 - Uncommitted/Unobligated Authorizations -
Direct Program

CR Account 3231 - Undelivered Orders/Outstanding Obligations - Direct Program

Source: Standard Form 1185

4. LIQUIDATION OF OBLIGATIONS. Valid claims for the proceeds of undeliverable checks will be paid on a public voucher as a charge to functional account 98043 in the cost code, bureau control field 77777, and the appropriation and budget activity which received the credit when the checks were deposited. A copy of the paid voucher will be furnished to the administering office for the budget activity charged. From the information on the voucher, it will be possible to identify the expenditure to the preceding deposit. The administering office will initiate a Correction Notice (NAVCOMPT Form 621) to adjust the bureau control number for the expenditure from 77777 to the correct program element and R&D project. The NAVCOMPT Form 621 will be submitted to the applicable paying office for processing in Auditor's Adjustment Register 36. Upon receipt of a copy of the processed NAVCOMPT Form 621, the administering office will liquidate the outstanding obligation and apply the charge as an expense. The entry is as follows:

DR Account 3231 - Undelivered Orders/Outstanding Obligations
- Direct Program

CR Account 1060 - Funds Disbursed

AND

DR Account 3310 - Accrued Expenditures/Expenses - Direct Program

CR Account 5100 - Direct Costs

902 ACCOUNTING AND REPORTING FOR EXPENSES OF MATERIAL DISPOSAL AND PRODUCTION OF LUMBER AND TIMBER PRODUCTS

1. **GENERAL.** The Department of Defense Appropriation Act requires that the property disposal program be funded by appropriated funds without reimbursements from sales proceeds. Working capital funds established pursuant to Title 10 U.S. Code 2208 provide that proceeds from the disposal of stock items and of industrial fund scrap, less expenses, shall be credited to the working capital of such funds. Title 10 U.S. Code 2665, as amended, provides that operation and maintenance expenses incurred during the fiscal year in the production and sale of forest products may be reimbursed from forest products sales proceeds generated during the same fiscal year. The procedures to be followed will be found in NAVCOMPT Manual, Volume 3, Chapter 5, Part A, Section VI.

2. REIMBURSEMENT ACCOUNTING

a. Establishment of Accounts Receivable. The administering office will establish an account for disposal expenses under the RDT&E,N Appropriation as unfunded reimbursable transactions. Accounts Receivable will be posted as "Accounts Receivable - Other Than Automatic -" in the appropriate 1150 or 1160 + 1254 and 1264 series of accounts each month based on the "Trial Balance Report" (NAVCOMPT Form 2199) received from the operating budget holders. Accounts 1150 or 1160 + 1254 and 1264 series are recorded at the subhead level as amounts transferred from memorandum budgetary accounts in the 9610 or 9620 series.

b. Liquidation of Accounts Receivable. The consolidated quarterly billing for reimbursable costs incurred as prepared by NAVACCTGFINCEN, will specify the amount due the RDT&E,N appropriation by subhead. Upon collection, a copy of the paid billing will be furnished to each administering office concerned to liquidate the accounts receivable established.

903 RECONCILIATION OF DISBURSEMENTS/COLLECTIONS

1. **GENERAL.** Undistributed disbursements and/or collections represent the difference between disbursements and/or collections reported by the Navy paying activities in monthly accounting registers as compared to the amount of disbursements and/or collections recorded at the operating budget level and reported on the Trial Balance Report (NAVCOMPT Form 2199). General ledger accounts at the subhead level are maintained by administering offices for undistributed disbursements and/or collection amounts. Trial balance reports forwarded to the responsible office permit the determination of undistri-

buted amounts at the appropriation level. Reconciliation Reports (Expenditures/Collections) (NAVCOMPT Form 2036), prepared quarterly pursuant to NAVCOMPT Manual, par. 039507, disclose to the administering office the reconciliation action taken at the operating budget level to reduce undistributed balances. These reports, together with accounting registers and trial balance reports, will be reviewed at the administering office level and necessary action initiated to the appropriate activities to minimize undistributed balances.

2. RECONCILIATION PROCEDURES

a. Disbursements. After posting all entries for the reported month to the general ledger accounts maintained at the subhead level, the balance of General Ledger Account 1920 (Undistributed Disbursements) should equal the sum of amounts reported as "Unreconciled difference; end of month" on line 5 of NAVCOMPT Forms 2036 plus the net amount of advance expenditure summary Register 25 received from the Navy Finance Center, Cleveland; and Headquarters, U.S. Marine Corps for the same subhead. This comparison will be made quarterly. If there is a difference, it will normally result from nonreceipt of NAVCOMPT Forms 2036 or 2199, or errors in these reports. After reviewing this area, if there are other differences, all postings to General Ledger Account 1920 will be verified to determine any errors and necessary corrections made immediately. Should there still remain a large difference, a review will be made of the amount of disbursements reported on NAVCOMPT Form 2036 and official disbursements reported in monthly accounting registers to determine the operating budget responsible for the difference. Immediate action will be taken with the authorization accounting activities/financial information processing centers involved requesting an investigation and appropriate action to eliminate differences.

Reconciliation Reports (Expenditure/Collections) (NAVCOMPT Form 2036) will be reviewed quarterly to ascertain that vigorous, positive action is being taken to eliminate unreconciled differences reported. Should differences remain on a report for 3 months or longer for continental activities, or 6 months at overseas activities, action will be initiated with the authorization accounting activity/financial information processing center involved to ensure compliance with existing reconciliation instructions.

b. Collections. The process of reconciliation of collections (reimbursements) will be in a manner similar to that prescribed for disbursements in subpar. 2a above. General Ledger Account 2910 (Undistributed Collections) will be charged instead of Account 1920.

3. RECONCILIATION RECORD. NAVCOMPT Forms 2036 received will be retained by the authorization accounting activity/financial information processing center for the administering office. Work sheets will be developed locally to facilitate and document reconciliation, in a format similar to those illustrated in NAVCOMPT Manual, pars. 064009 and 064103. The NAVCOMPT Forms 2036 supported by the work sheets and any other documents that

support the extent of reconciliation performed will be retained in file for reference and audit purposes. A regular reporting of the results of monthly reconciliation is not required by the responsible office.

904 REPORTING OF OBLIGATION BY OBJECT CLASS

1. GENERAL. Treasury Department regulations require monthly reporting of obligations incurred by object class for the RDT&E,N Appropriation. A listing of object classes and related 2-digit numerical codes prescribed by the Office of Management and Budget are contained in NAVCOMPT Manual, Volume 2, Chapter 6. Existing Navy policy for reporting object class data on an estimated basis will continue; i.e., the distribution of actual gross obligations incurred by object class will be made statistically, based on the best information available.

2. REPORTING. NAVCOMPT Instruction 7301.20D provides policy and procedures for the required reporting. Provisions of this instruction will continue for the initial year's RDT&E,N funds, except as follows:

Distribution of Obligations by Object Class.

Administering offices will no longer be required to determine the distribution of gross obligations by object class, nor prepare and submit monthly Standard Form 225 reports to the Office of the Chief of Naval Research for their administered subheads. Based on the Program and Financing Statement composite appropriation percentages will be developed by the Office of the Chief of Naval Research for application to the actual gross obligations incurred for the total appropriation and preparation of the Standard Form 225.

905 ACCEPTANCE OF R&D ORDERS AT THE DEPARTMENTAL LEVEL

1. GENERAL. The Office of the Chief of Naval Research (OCNR) and the Navy Medical Research and Development Command are allowed to perform reimbursable work under their centrally managed operating budgets in as much as those offices are funded under the RDT&E,N Appropriation. Other administering offices are not allowed to perform any reimbursable work, except expenses of disposal, under the RDT&E centrally managed operating budgets. They normally perform other customer work under their centrally managed O&M operating budget.

2. GUIDANCE

- a. Reimbursable orders for R&D effort at administering office level will be charged initially to the RDT&E,N appropriation when the order is accepted by the Office of the Chief Naval Research (OCNR) and the Navy Medical Research and Development Command (NAVMEDRSCHDEVCOM). In the case of all other administering offices the order is passed unrecorded to a R&D field activity to perform the work requested.

- b. Reimbursable orders for R&D effort received by administering offices (other than OCNR and the NAVMEDRSCHDEVCOM) will be initially charged to Operation and Maintenance (O&M) Appropriation when:
 - (1) the work is performed at the departmental level by the administering office either in-house or by contract (when it is not proper to direct cite the funds in the contract); and
 - (2) the order is passed unrecorded to a field activity funded by O&M.
- c. Reimbursable orders for R&D effort that are passed unrecorded to a Navy Industrial Fund (NIF) activity will be initially charged to the NIF.